Government of Sind

FINANCE DEPARTMENT

G/17

BUDGET MEMORANDUM

FOR

1945-46

15291

CONFIDENTIAL.

It is requested that the budget with all its accompaniments may be treated as CONFIDENTIAL until it is laid before the Legislative Assembly.

[Price: Rs. 1-8 or 1 s. 8 d.]

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1945

Government of Sind.

FINANCE DEPARTMENT.

BUDGET MEMORANDUM FOR 1945-46.

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L (IV) 1686—A

CONTENTS.

STATEMENT A.

STATEMENT SHOWING, IN THOUSANDS OF RUPEES, RECEIPTS AND EXPENDITURE UNDER EACH MAJOR HEAD, ACCOUNTS FOR THE YEAR 1938-39 TO 1943-44, BUDGET AND REVISED ESTIMATES FOR 1944-45 AND BUDGET ESTIMATES FOR 1945-46.

Heads of Revenue	Accounts, 1938-39.	Accounts, 1939-40.	Accounts, 1940-41.	Accounts, 1941-42.	Accounts, 1942-43.	Accounts, 1943-44.	1944-45, Budget Estimates.	1944-45, Revised Estimates.	1945-46, Budget Estimates.
1	2	3	4	5	6	7	8	9	10
Principal Heads of Revenue.									
IV—Taxes on Income other than Corporation Tax.	3,00	5,58	8,32	14,78	21,80	39,00	36,00	51,62	46,58
VII—Land Revenue	36,04	36,85	47,94	50,05	48,39	74,15	65,41	85,31	82,05
VIII—Provincial Excise	37,46	36,33	37,70	46,47	70,86	92,94	65,76	1,12,45	1,01,39
IX—Stamps	16,89	17,16	16,87	18,32	24,29	31,64	21,00	32,20	31,36
X—Forest	8,65	7,76	7,31	8,91	15,34	35,52	18,00	42,99	35,70
XI—Registration	2,00	2,07	2,19	2,59	3,26	4,61	3,30	4,05	3,85
XII—Receipts under Motor Vehicles Acts.	2,10	2,68	3,25	3,50	2,84	3,06	2,55	3,50	2,57
XIII—Other taxes and duties ..	3,64	6,66	10,64	12,03	16,92	40,25	21,00	63,39	50,00
Total ...	1,09,78	1,15,09	1,34,22	1,56,65	2,03,70	3,21,17	2,33,02	3,95,51	3,53,50
Irrigation, Navigation, Embankment and Drainage Works.									
XVII—Works for which capital account are kept.	68,89	85,10	1,48,00	1,35,25	88,67	1,90,13	2,37,05	2,49,92	2,88,32
XVIII—Works for which no capital accounts are kept.	3,50	3,62	3,91	3,74	3,56	3,67	3,65	3,83	3,79
Total ...	72,39	88,72	1,51,91	1,38,99	92,23	1,93,80	2,40,70	2,53,75	2,92,11
Debt Service.									
XX—Interest	4,73	7,21	4,85	6,04	7,56	15,57	7,40	10,04	12,03
Total ...	4,73	7,21	4,85	6,04	7,56	15,57	7,40	10,04	12,03
Civil Administration.									
XXI—Administration of Justice ...	2,04	1,95	2,11	2,27	2,40	4,80	2,38	7,80	3,11
XXII—Jails and Convict Settlements...	1,17	1,19	90	98	91	2,25	95	1,64	1,55
XXIII—Police	1,03	1,73	1,95	3,30	4,94	2,04	1,56	2,22	1,70
XXVI—Education	1,31	1,19	1,27	1,20	1,31	1,55	1,22	1,61	1,33
XXVII—Medical	1,43	1,66	1,89	2,18	2,17	2,09	1,93	2,04	2,00
XXVIII—Public Health	72	1,36	1,04	1,22	1,55	4,36	1,86	4,06	2,77
XXIX—Agriculture	1,63	4,08	3,04	4,29	11,55	25,75	49,68	17,80	19,05
XXX—Veterinary	10	8	10	11	6	6	7	7	8
XXXI—Co-operation	28	48	24	26	27	21	22	21	20
XXXII—Industries	67	85	95	1,08	1,13	1,26	1,93	1,71	1,08
XXXVI—Miscellaneous Departments ...	19	19	20	24	25	31	22	25	26
Total ...	10,57	14,76	13,69	17,13	26,54	44,68	62,02	39,41	33,13
Civil Works.									
XXXIX—Civil Works	10,59	9,96	22,44	39,53	50,90	35,25	10,08	24,14	11,49
Total ...	10,59	9,96	22,44	39,53	50,90	35,25	10,08	24,14	11,49
Miscellaneous.									
XLIV—Receipts in aid of Superannuation.	86	90	90	1,01	1,50	2,03	1,09	1,34	1,24
XLV—Stationery and Printing ...	20	21	25	25	34	41	25	38	28
XLVI—Miscellaneous	57	1,79	3,24	3,88	3,08	9,96	3,07	8,27	4,42
Total ..	1,63	2,90	4,39	5,14	4,92	12,40	4,41	9,99	5,94
Provincial Contributions and Miscellaneous Adjustments between the Central and Provincial Governments.									
XLIX—Grant-in-aid from Central Government.	1,05,00	1,05,00	1,05,00	1,05,00	1,05,00	1,05,00	1,05,00	...	...
L—Miscellaneous Adjustments between the Central and Provincial Governments.	4	12	4	1	1	1	1	1	1
Total ...	1,05,04	1,05,12	1,05,04	1,05,01	1,05,01	1,05,01	1,05,01	1	1
Extraordinary Items.									
LI—Extraordinary Receipts ...	55,56	85,11	83,14	1,16,44	1,73,33	2,64,26	1,34,00	2,00,00	1,49,00
LII-A—Transfer from Revenue Reserve Fund.	...	...	...	...	...	...	...	...	...
LII-B—Civil Defence	...	...	...	...	80	2,26	63	9,83	16
Total ...	55,56	85,11	83,14	1,16,44	1,74,13	2,66,52	1,34,63	2,09,83	1,49,16
Total, Revenue ...	3,70,29	4,28,87	5,19,68	5,84,93	6,64,99	9,94,40	7,97,27	9,42,68	8,57,37

Heads of Revenue	Accounts, 1938-39.	Accounts, 1939-40.	Accounts, 1940-41.	Accounts, 1941-42.	Accounts, 1942-43.	Accounts, 1943-44.	1944-45, Budget Estimate	1944-45, Revised Estimates.	1945-46, Budget Estimates.
1	2	3	4	5	6	7	8	9	10
Debt, Deposits, etc., heads.									
Public Debt—									
Permanent Debt	...	...	...	...	...	...	...	2,00,00	..
Floating Debt	...	...	...	...	3,00	6,00	5,00	5,00	5,00
Unfunded Debt—									
State Provident Funds	8,63	10,49	11,29	11,31	11,30	11,22	11,66	11,51	11,11
Deposits not bearing interest—									
Appropriation for reduction or avoidance of debt.	16	3,72	3,88	4,04	4,20	4,37	4,55	17,66	16,61
Famine Relief Fund	33	34	35	36	10,11	38	39	45	47
Land Revenue Equalisation Fund ...	...	...	...	...	...	...	1,39,00	1,75,00	1,75,00
Post War Reconstruction and Development Fund.	...	...	...	...	...	...	50,00	1,95,00	1,35,00
Depreciation Reserve Fund—Government Presses.	6	12	13	11	10	10	12	12	11
Deposits of Local Funds... ...	77,08	83,79	89,92	86,17	82,70	1,01,42	1,00,00	1,14,00	1,02,00
Departmental and Judicial Deposits—									
Civil Deposits...	94,48	1,08,57	1,05,73	1,14,67	2,97,08	10,71,33	11,41,14	12,87,80	11,47,67
Other Accounts—									
Subventions from Central Road Fund.	9	5,80	11,17	32,16	42,10	24,74	5,01	15,80	6,81
Deposit Account of grants from the Central Government for Economic Development and Improvement of Rural Areas.	21	58	12	1,32	16	1,24	54	15	40
Deposit Account of grants from the Central Government for the Development of Hand-loom Industry.	12	13	13	13	13	14	...	13	...
Deposit Account of grants made by the Imperial Council of Agricultural Research.	26	8	42	37	29	42	38	35	34
Deposit Account of grant made by the Indian Central Cotton Committee.	...	...	...	...	6	...	...	...	...
Central Cotton Committee Research Fund.	65	59	87	1,22	1,06	1,49	1,43	1,37	1,55
Fund for Sind Buildings ...	...	...	...	...	...	...	...	...	...
Deposit Account of grants in connection with Food Production Drive.	...	...	...	...	...	...	4,81	54	...
Deposit Account of the grants for Sailors, Soldiers and Airmen Boards.	...	...	...	...	...	...	...	15	14
Advances	4,45	3,89	3,08	4,62	8,43	22,65	11,16	22,43	17,27
Suspense	4,63,25	9,80,78	11,36,55	9,27,50	7,71,03	28,98,53	42,52,23	28,22,51	45,09,31
Loans and Advances by Provincial Government.	12,48	3,99	2,72	5,09	9,04	27,31	11,14	15,25	7,90
Remittances	4,52,72	4,79,10	5,13,60	5,53,29	7,06,44	24,83,59	18,28,30	25,97,70	22,12,30
Total, Debt Heads ...	11,14,97	16,81,97	18,79,96	17,42,36	19,47,23	66,54,93	75,66,86	74,82,92	83,48,99
Total, Receipts ...	14,85,26	21,10,84	23,99,64	23,27,29	26,12,22	76,49,33	83,64,13	84,25,60	92,06,36
Opening Balance...	26,68	30,07	27,98	33,72	47,22	48,00	9,29	4,14,81	10,78
GRAND TOTAL ...	15,11,94	21,40,91	24,27,62	23,61,01	26,59,44	76,97,33	83,73,42	88,40,41	92,17,14

Heads of Expenditure.	Accounts, 1938-39.	Accounts, 1939-40.	Accounts, 1940-41.	Accounts, 1941-42.	Accounts, 1942-43.	Accounts, 1943-44.	1944-45, Budget. Estimates	1944-45, Revised Estimates.	1945-46, Budget Estimates.
1	2	3	4	5	6	7	8	9	10
Direct Demands on Revenue.								3	
7—Land Revenue	17,65	17,92	19,93	22,58	24,97	25,24	24,45	2,01,47	2,03,45
8—Provincial Excise	3,44	5,08	5,00	5,50	5,77	6,48	7,02	7,13	7,45
9—Stamps	39	40	39	39	45	48	47	49	53
10—Forest	3,51	3,73	3,74	3,90	4,23	7,00	9,26	12,91	16,28
11—Registration	83	86	87	86	89	96	1,00	1,08	1,17
12—Charges on account of Motor Vehicles Acts.	16	18	28	41	43	42	48	46	53
13—Other Taxes and Duties	5	9	10	12	14	15	17	19	20
Total ...	26,03	28,26	30,31	33,76	36,88	40,73	42,85	2,23,73	2,29,61
Irrigation Revenue Account.									
17—Interest on works for which capital accounts are kept—Irrigation Works.	1,24,55	1,66,29	2,10,90	2,35,88	2,47,18	1,86,17	1,82,94	2,06,42	1,12,72
18—Other Revenue Expenditure Financed from Ordinary Revenues—A.—Irrigation Works (P. W.) ...	3,43	4,38	6,25	4,75	18,08	43,74	20,37	33,58	38,05
A.—Irrigation Works (Civil) ...	...	...	...	1	1	1	...	4	...
Total ...	1,27,98	1,70,67	2,17,15	2,40,64	2,65,27	2,29,92	2,03,31	2,40,04	1,50,77
Irrigation Capital Account (charged to Revenue).									
19—Construction of Irrigation Works—B.—Financed from Ordinary Revenues.	...	...	28,89	25,79	6,74	5,74	6,98	8,21	1,72
Total ...	...	...	28,89	25,79	6,74	5,74	6,98	8,21	1,72
Debt Services.									
22—Interest on Debt and other obligations.	1,51	1,45	1,04	16	—41	—62	—64	—94,30	—96,01
23—Appropriation for reduction or avoidance of debt.	16	3,72	3,88	4,04	4,20	4,37	4,55	17,66	16,61
Total ...	1,67	5,17	4,92	4,20	3,79	3,75	3,91	—76,64	—79,40
Civil Administration.									
25—General Administration	23,36	23,89	23,48	26,74	25,86	29,57	33,54	36,55	42,29
27—Administration of Justice ...	12,91	12,86	13,45	12,84	12,91	13,82	13,51	14,97	14,91
28—Jails and Convict Settlements ...	6,28	6,54	8,12	9,06	15,76	21,37	19,19	21,86	19,83
29—Police	40,43	41,70	44,77	48,32	46,93	60,58	57,65	61,70	64,44
30—Ports and Pilotage	2	1	1	2	1	3	2	2	2
37—Education	30,61	31,31	31,52	32,45	33,55	35,93	42,07	48,04	53,13
38—Medical	7,88	8,54	9,63	9,53	10,17	11,42	13,67	16,40	15,96
39—Public Health	2,57	2,66	2,95	3,02	29,70	5,99	4,43	6,74	5,85
40—Agriculture	7,72	9,67	10,37	14,20	33,52	31,81	72,95	31,69	33,02
41—Veterinary	1,19	1,23	1,18	1,22	1,23	1,20	1,38	1,42	1,60
42—Co-operation	1,28	1,23	1,20	1,01	1,07	1,16	1,23	1,33	1,33
43—Industries	85	91	1,41	1,52	1,48	1,63	2,93	2,61	2,10
47—Miscellaneous Departments ...	42	30	32	37	81	42	50	57	62
Total ...	1,35,52	1,40,85	1,48,41	1,60,30	2,13,00	2,14,93	2,63,07	2,43,90	2,55,10
Civil Works.									
50—Civil Works	23,99	30,34	42,72	62,39	76,47	41,14	40,42	48,40	1,18,52
Total ...	23,99	30,34	42,72	62,39	76,47	41,14	40,42	48,40	1,18,52
Miscellaneous.									
54—Famine—									
A—Famine Relief	...	34	85	55	6,03	9,62	10,00	16,00	5,00
B—Transfers to Famine Relief Fund	...	...	...	...	...	...	...	...	...
55—Superannuation Allowances and Pensions.	20,97	19,09	19,39	19,69	20,57	22,09	21,69	23,01	24,61
55-A—Commutation of Pensions financed from Ordinary Revenue	1,99	2,19	2,29	2,03	1,60	1,41	2,00	1,40	2,00
56—Stationery and Printing	4,79	3,60	3,85	4,40	4,63	5,89	5,99	6,16	6,57
57—Miscellaneous	2,86	4,57	6,42	5,34	3,99	4,82	3,98	2,00,60	1,38,52
Total ...	30,61	29,79	32,80	32,01	36,82	43,83	43,66	2,47,20	1,76,70

Heads of Expenditure.	Accounts, 1938-39.	Accounts, 1939-40.	Accounts, 1940-41.	Accounts, 1941-42.	Accounts, 1942-43.	Accounts, 1943-44.	1944-45, Budget Estimates	1944-45, Revised Estimates.	1945-46, Budget Estimates.
1	2	3	4	5	6	7	8	9	10
Extraordinary Items.									
63—Extraordinary Charges	...	...	...	15	−18	...	...	40	...
64-A—Transfer to Revenue Reserve Fund.	...	...	...	...	...	...	1,89,00	...	...
64-B—Civil Defence	...	...	...	...	12,78	12,96	3,84	4,87	1,75
Total ...	...	...	...	15	12,60	12,96	1,92,84	5,27	1,75
Total Expenditure met from Revenue ..	3,45,80	4,05,08	5,05,20	5,59,24	6,51,57	5,93,00	7,97,04	9,40,11	8,54,77
Capital Account not charged to Revenue.									
68—Construction of Irrigation Works ...	18,99	—19,68	—84,25	—1,06,63	—1,30,85	—74,85	—74,64	—83,07	29
81—Capital Account of Civil Works outside the Revenue Account.	32	12	4	2	—1	1	1	1	1
82—Capital Account of other Provincial Works outside the Revenue Account.	—3,06	—1,53	—1,70	—1,61	—6,65	—5,55	—3,97	—4,95	—3,97
83—Payment of Commuted value of Pensions .	—3,39	...	...	...	...	...	...	...	...
85—Payments to Retrenched Personnel ...	—3	—1	...	...	...	...	...	...	...
85-A—Capital outlay on Provincial Schemes connected with the War, 1939.	...	...	...	...	—15,35	—2,50,22	—4	—90,87	—26,75
Total ...	12,83	—21,10	—85,91	—1,08,22	—1,52,86	—3,30,61	—78,64	—1,78,88	— 30,42
Debt, Deposits, etc., Heads.									
Public Debt—Floating Debt	...	...	...	...	3,00	6,00	5,00	5,00	5,00
Loans from the Central Government ...	7,45	38,91	92,19	1,16,77	1,34,20	79,37	79,55	7,72,10	2,32
Unfunded Debt—									
State Provident Funds	7,74	6,58	6,64	6,15	8,91	6,06	7,52	7,14	6,43
Deposits bearing interest—									
Sinking Fund Investment Account ...	...	...	...	...	...	...	...	14,29	14,29
Famine Relief Fund	49	34	35	36	8,39	2,10	2,49	45	47
Deposits not bearing interest—									
Depreciation Reserve Fund—Government Presses.	4	2	...	6	1	...	7	1	7
Deposits of Local Funds	81,34	85,19	84,82	83,60	83,50	94,74	95,00	1,10,00	96,00
Departmental and Judicial Deposits—Civil Deposits	94,71	1,00,96	1,05,85	1,09,20	2,07,81	10,69,05	11,51,14	12,91,11	11,78,72
Other Accounts—									
Subventions from Central Road Fund ...	8,10	5,24	11,17	30,60	43,65	22,62	5,81	16,92	6,07
Deposit Account of grants from the Central Government for Economic Development and Improvement of Rural Areas.	54	61	37	71	73	63	59	54	51
Deposit Account of the grants from the Central Government for the Development of the Hand-loom Industry.	4	4	5	9	12	8	11	58	8
Deposit Account of grants made by the Imperial Council of Agricultural Research.	28	8	42	36	29	40	38	38	34
Deposit Account of the grant made by the Indian Central Cotton Committee.	...	...	...	...	6	...	...	...	...
Central Cotton Committee Research Fund	65	60	82	1,16	1,15	1,36	1,43	1,53	1,55
Fund for Sind Buildings	22	2,67	8,45	5,26	...	...	...	...	...
Deposit Account of grants in connection with Food Production Drive.	...	...	...	...	...	...	4,81	54	...
Deposit Account of grants for District Sailors, Soldiers and Airmen Boards.	...	...	...	...	...	...	...	15	14
Advances	4,27	3,24	3,70	4,05	13,18	20,09	6,50	20,85	17,22
Suspense	4,62,67	10,05,87	11,42,05	9,49,14	9,06,62	32,09,98	44,52,23	32,25,58	48,39,31
Loans and Advances by Provincial Government.	2,48	97	2,56	4,02	3,09	21,29	3,12	2 93	2,94
Remittances	4,52,22	4.78,23	5,15,17	5,51,24	6.98,02	24.86,36	18,28,30	25,98,30	22,12,30
Total, Debt, etc., Heads ...	11,23,24	17,28,95	19,74,61	18,62,77	21,12,73	70,20,13	76,44,05	80,68,40	83,83,76
Total Capital and Debt, etc., Heads ...	11,36,07	17,07,85	18.88,70	17,54,55	19,59,87	66,89,52	75,65,41	78,89,52	83,53,34
TOTAL, Disbursements ...	14,81,87	21,12,93	23,93,90	23,13,79	26,11,44	72,82,52	83,62,45	88,29,63	92,08,11
Closing Balance ...	30,07	27,98	33,72	47,22	48,00	4,14,81	10,97	10,78	9,03
GRAND TOTAL ...	15,11,94	21,40,91	24,27,62	23,61,01	26,59,44	76,97,33	83,73,42	88,40,41	92,17,14

STATEMENT B.

ESTIMATE OF EXPENDITURE ON CAPITAL ACCOUNT.

[In thousands of rupees.]

—	Total estimated cost of works included in 1945-46 Budget Estimates.			Expenditure up to 31st March 1944.	Estimated Expenditure in		Balance required in future.
	Works in progress.	New works.	Total.		1944-45.	1945-46.	
1	2	3	4	5	6	7	8
*Irrigation Works—							
Lloyd Barrage and Canals Construction	24,71	3	24,74	3,26	13,63	7,02	84
Other Irrigation Works ...	50,87	...	50,87	41,06	7,00	1,41	1,40
† 81.—Capital Account of Civil Works outside the Revenue Account.	13,82	...	13,82	(a) 12,61	1	1	(b) 96
Total ...	89,40	3	89,43	56,93	20,63	8,44	3,20

*The figures under Irrigation Works are for works outlay only.

† Includes expenditure on capital account on the development of the Artillery Maidan, Karachi.

(a) The establishment and tools and plant charges for the years prior to 1931-32 have been worked out approximately on the basis of the actuals for 1931-32.

(b) The difference of 23 represents anticipated savings.

STATEMENT C.

STATEMENT OF OUTSTANDING DEBT.

(In thousands of Rupees.)

—	Debt outstanding on 1st April 1944.	Borrowings in 1944-45.	To be repaid in 1944-45.	Debt outstanding on 1st April 1945.	Borrowings in 1945-46.	To be repaid in 1945-46.	Debt outstanding on 31st March 1946.
1	2	3	4	5	6	7	8
Lloyd Barrage Proper ...	20,40,00	...	20,40,00	...	...	...	...
Other Purposes	3,94,25	...	2,03,37	1,90,88	...	2,32	1,88,56
	...	*2,00,00	...	2,00,00	...	...	2,00,00
Total ...	24,34,25	2,00,00	22,43,37	3,90,88	...	2,32	3,88,56

*3 per cent. Sind Government Loan, 1958, utilised for part repayment of the Consolidated Debt.

F. (IV) 1686—a

STATEMENT D.

Statement showing the debt charges of the Lloyd Barrage Unified System.

(In thousands of Rupees.)

Year.	Outstanding debt of the Lloyd Barrage (Proper) on 1st April.	Outstanding borrowed capital of the merged and superseded canals including pre-reform outlay on Lloyd Barrage project.	Total debt of the Lloyd Barrage Unified System on 1st April.	Debt Charges.					Sources from which the debt charges are financed.									
				Interest.					From revenue receipts.			From capital receipts.						
				Interest on the outstanding debt of the Lloyd Barrage (Proper).	Interest on the borrowed outstanding capital of the merged and superseded canals (column 3).	Total interest.	Principal repayment of the debt of the Lloyd Barrage Proper. (d)	Total debt charges.	Land sales.	Net revenue of the Lloyd Barrage Unified System.	Total.	Recovery of capital outlay on the Nasirabad Section of the Lloyd Barrage.	Other capital receipts.	Total.	Less capital expenditure. (c)	Net.	From borrowed money.	From Non-Barrage Provincial Revenues.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
1936-37 (Actuals)	25,33,62	2,45,92	27,79,54	1,18,56	8,91	1,27,47	32,10	1,59,57	75,91	76,55	1,52,46	1,16	5,95	7,11	...	7,11	Nil.	Nil.
1937-38 (Actuals)	25,01,52	2,45,92	27,47,44	1,16,71	9,84	1,26,55	16,43	(*) 1,42,98	81,34	56,80	1,38,14	44	5,27	5,71	...	5,71	Nil.	Nil.
1938-39 (Actuals)	24,85,09	2,43,90	27,28,99	1,15,78	9,75	1,25,53	{ 3,00 87 (a)	(*) 1,28,53	55,56	61,55	1,17,11	28	12,12	12,40	...	12,40	Nil.	Nil.
1939-40 (Actuals)	24,81,22	2,41,79	27,23,01	1,15,72	9,67	1,25,39	{ 34,21 98 (a)	(*) 1,59,60	85,11	73,48	1,58,59	20	4,79	4,99	...	4,99	Nil.	Nil.
1940-41 (Actuals)	24,46,03	2,39,60	26,85,63	1,13,89	9,59	1,23,48	{ 84,33 3,98 (a)	2,07,81	83,13	1,19,55	2,02,68	31	3,45	3,76	...	3,76	Nil.	Nil.
1941-42 (Actuals)	23,57,73	2,37,33	25,95,06	1,07,89	9,47	1,17,36	{ 1,14,01 −1,37 (b) +9 (e)	2,31,37	1,16,44	1,10,27	2,26,71	19	4,47	4,66	...	4,66	Nil.	Nil.
1942-43 (Actuals)	22,45,00	2,34,96	24,79,96	97,87	9,39	1,07,26	1,30,00(f)	2,37,26	1,63,84	73,61	2,37,45	15	2,32	2,47	1,71	76	Nil.	Nil.
1943-44 (Actuals)	21,15,00	2,32,49	23,47,49	91,80	9,29	1,01,09	75,00(d)	1,76,09	2,56,30	1,44,83	4,01,13	11	6,22	6,32	6,47	(g) −15	Nil.	Nil.
1944-45 (Revised)	20,40,00	2,29,92	22,69,92	(h)	9,19	9,19	20,40,00(i)	20,49,19	1,94,00	2,04,91	3,98,91	55	6,74	7,29	16,30	(g) −9,01	Nil	Nil.
1945-46 (Budget)	...	2,27,25	2,27,25	...	9,09	9,09	...	9,09	1,41,00	2,36,80	3,77,80	20	6,11	6,31	6,60	(g) −29	Nil.	Nil.

(*) The excess of receipts over the debt charges has been utilised for repayment in the succeeding year.

(a) Represents balance of receipts of the previous year, paid in the succeeding year *vide* (*) above.

(b) Represents excess payment made and adjusted in the succeeding year.

(c) With effect from the year 1942-43, capital outlay on the System is met from the capital receipts.

(d) Represents instalment for that year under the Funding Scheme.

(e) Paid for rounding of the Debt on 31st March 1942 to the nearest lakh.

(f) Includes 55,00 paid in addition to the instalment fixed for the year under the funding scheme.

(g) To be met from general balances.

(h) L. B. Debt having been repaid fully on 1st April 1944, no interest charges are payable.

(i) Made up of— 14,71,27 equivalent to the capitalised value of subvention on 1st April 1944 at 4½ per cent.
5,68,73 paid in cash to be met from free balances.

STATEMENT E.

Pro-forma Account showing the Financial position of the Sind Government under the various sections of Accounts for the years 1936-37 to 1945-46.

(In thousands of rupees.)

Year.	Revenue Account,				Capital Account.						Price control trading account.		*Loans and Advances by Provincial Government.				Balances in various Funds.															Minimum balance with the Reserve Bank and in the Treasuries.	Deposits of Local Funds.*	Cumulative effect of—				Total balance on all Accounts. (Columns 5, 9, 11, 13, 17, 32, 33 to 38.)
	Receipts.	Disbursements.	Surplus or deficit of the year.	Balance.	Loans for capital works.	Disbursements.	Dificit or surplus of the year.	Balance.	Artillery Maidan receipts for the year.	Balance.	Transactions during the year.	Balance.	Recoveries.	Advances.	Deficit or surplus of the year.	Balance.	State Provident Funds.*	Famine Relief Fund.	Land Revenue Equalisation Fund. Deposits or Withdrawals during the year.	Land Revenue Equalisation Fund. Balance	Depreciation fund.	Post War Reconstruction and Development Fund. Deposits or Withdrawals during the year.	Post War Reconstruction and Development Fund. Balance.	Subvention from Central Road Fund.	Rural Areas Improvement Fund.	Grant from the Imperial Council of Agricultural Research.	Central Cotton Committee Research Fund.	Grant for the Development of handloom Industry.	Fund for Sind Buildings.	Food Product Drive Fund.	Total balance in all Funds.			Civil Deposits.*	Advances Repayable.*	Suspense.*	Remittances.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39
Opening Balance on 1st April 1936.	...	...	...	96	...	...	...	96,92	...	2,20	...	...	...	...	...	...	...	11,25	...	...	11	...	...	8,16	1,05	4	...	5	...	...	20,66	...	...	18	...	4,69	...	1,25,61
1936-37 (Actuals)...	4,00,35	3,60,04	40,31	41,27	...	33,46	—33,46	63,46	3.79	5,99	...	...	5,42	19	5,23	5,23	...	12,00	...	...	11	...	...	11,56	78	4	...	14	...	...	24,63	8,00	...	15	...	...	...	1,48,73
1937-38 (Actuals)...	3,92,03	3,55,38	36,65	77,92	...	23,00	—23,00	40,46	1,22	7,21	...	...	5.66	6,67	—1,01	4,22	4,16	16	...	...	15	...	...	7,45	61	2	...	22	16,00	...	28,77 (a) 87	8,00	—60	12	—38	—1,44,65	4,74	26,68
1938-39 (Actuals)...	3,70,29	3,45,80	24,49	1,02,41	...	23,29	—23,29	17,17	3,06	10,27	...	...	12,48	2,48	10,00	14,22	5,05	...	...	...	17	...	...	—56	29	...	...	30	15,78	...	21,03 (a) 98	8,00	—4,86	—12	—21	—1,44,06	5,24	30,07
1939-40 (Actuals)...	4,28.87	4,05,08	23,79	1.26,20	...	18,63	—18,63	—1,46	1,53	11,80	...	...	3.98	97	3.01	17,23	8.97	...	...	...	27	...	...	...	26	...	—1	39	13,71	...	23,59 (a)3,98	8,00	—6,26	7,49	44	—1,69,15	6,12	27,98
1940-41 (Actuals)...	5,19,68	5,05,20	14,48	1,40,68	...	—1,25	+1,25	—21	1,70	13,50	...	...	2,72	2,56	16	17,39	13,62	...	...	...	40	...	...	...	1	...	4	47	5,26	...	19,80 (b)—1,37	8.00	—1,16	7,37	—18	—1,74,65	4,55	33,72
1941-42 (Actuals)...	5,84,93	5.59,24	25,69	1,66,37	...	-7,40	—7,40	—7,61	1,61	15,11	...	...	5,09	4,02	1,07	18,46	18,78	...	...	...	45	...	...	1,56	62	1	10	51	...	...	22,03 (c)—9	8,00	1,41	12,84	38	—1,96,28	6.60	47,22
1942-43 (Actuals)...	6,64.99	6,51,57	13,42	1,79,79	...	—77	+77	—6,84	6,65	21,76	15.35	15,35	9,04	3.09	5,95	24.41	21.16	1,72	...	...	54	...	...	...	5	1	2	52	...	...	24,02	8,00	61	1,02,11	—4,37	—3,31,87	15,03	48,00
1943-44 (Actual) ...	9,94,40	5,93.00	4,01,40	5,81,19	...	16	—16	—7,00	5,55	27,31	2,50,22	2,65,57	27,31	21,29	6,02	30,43	26,31	...	...	...	65	...	...	2,13	65	3	16	59	...	...	30,52	8,00	7,28	1,04,36	—1,80	—6,43,32	12,27	4,14,81
1944-45 (Revised).	9,42.68	9,40,11	2,57	5,83,76	...	9.02	—9,02	—16,02	4,95	32,26	90,87	3,56,44	15,25	2,93	12,32	42,75	30,68	...	1,75,00	1,75,00	76	1,95,00	1,95,00	1,01	26	...	...	14	...	...	4,02,85 (d) 4,76,65	8,00	11,28	1,01,05	—22	—10,46,39	11.67	10,78
1945-46 (Budget)..	8,57,37	8,54,77	2,60	5,86,36	...	30	—30	—16,32	3,97	36,23	26,75	3,83,19	7,90	2,94	4,96	47,71	35,36	...	1,75,00	3,50,00	80	1,35,00	3,30,00	1,75	15	...	...	6	...	...	7,18,12 (d) 4,76,65	8,00	17,28	70,00	—17	—13,76,39	11,67	9,03

*The figures do not take into account the balances utilised for repayment of the Debt due to the Central Government on 31st March 1937.

(a) Represents balance of receipts available for the service of the Barrage Debt not utilised for repayment in that year. It has been paid in the following year.

(b) Represents excess payment made towards the L. B. Debt adjusted in the succeeding year.

(c) Represents amount paid for rounding of the L. B. Debt outstanding on 1st April 1942 to the nearest lakh—not adjusted in that year's accounts. It has been adjusted in the year 1942-43.

(d) Represents amount paid in full repayment of L. B. Debt to be met from free balance. Necessary adjustment will be made in the final accounts for 1944-45.

Schedule of Demands for grants for expenditure for the year 1945-46 submitted to the vote of the Legislative Assembly under sub-section (2) of section 79 of the Government of India Act, 1935, and Estimates of expenditure charged upon the Revenues of the Province.

[Figures in thousands of rupees.]

Number of Demand.	Designation of the Minister.	Service or Administration to which demand relates.	Head of Account.	Amount. Charged.	Amount. Voted.
		A.—EXPENDITURE FROM REVENUE.			
1	Honourable the Revenue Minister.	Land Revenue	7 Land Revenue	78	2,02,67
2	Honourable the Minister for Education, etc.	Provincial Excise	8 Provincial Excise	...	7,45
3	Honourable the Revenue Minister.	Stamps	9 Stamps	...	53
4	Honourable the Minister for Education, etc.	Forest	10 Forest	71	15,57
5	Honourable the Revenue Minister.	Registration	11 Registration	..	1,17
6	Honourable the Minister for Law and Order.	Charges on account of Motor Vehicles Acts	12 Charges on account of Motor Vehicles Acts.	...	53
7	Honourable the Revenue Minister.	Other Taxes and Duties	13 Other Taxes and Duties	...	20
	Honourable the Finance Minister.	Interest on works for which Capital Accounts are kept.	17 Interest on works for which Capital Accounts are kept—Irrigation Works ...	1,12,72	...
8	Honourable the Minister for Public Works Department.	Irrigation	XVII—Works for which Capital Accounts are kept—Working Expenses ...	2,10	63,46
9	Do. ...	Do	18 Other Revenue Expenditure financed from ordinary revenues	31	37,74
10	Do. ...	Do.	19 Construction of Irrigation, etc., Works ...	3	1,69
	Honourable the Finance Minister.	Debt Service	22 Interest on Debt and other obligations ...	−96,01	...
	Do. ...	Do.	23 Appropriation for Reduction or Avoidance of Debt	16,61	...
11	Do. ...	General Administration	25 General Administration	9,12	33,17
12	Honourable the Minister for Law and Order.	Administration of Justice	27 Administration of Justice	4,74	10,17
13	Do. ...	Jails and Convict Settlements ...	28 Jails and Convict Settlements... ...	...	19,83
14	Do. ...	Police	29 Police	3,05	61,39
15	Do. ...	Ports and Pilotage	30 Ports and Pilotage	...	2
16	Honourable the Minister for Education, etc.	Education	37 Education	...	53,13
17	Honourable the Minister for Public Health, Civil Defence, etc.	Medical	38 Medical	39	15,57
18	Do. ...	Public Health	39 Public Health	...	5,85
19	Honourable the Minister for Agriculture.	Agriculture	40 Agriculture	6	32,96
20	Honourable the Minister for Public Health, Civil Defence, etc.	Veterinary	41 Veterinary	...	1,60
21	Honourable the Minister for Education, etc.	Co-operation	42 Co-operation	...	1,33
22	Honourable the Minister for Public Health, Civil Defence, etc.	Industries	43 Industries	...	2,10
23	Honourable the Finance Minister.	Miscellaneous Departments	47 Miscellaneous Departments	1	61
24	Honourable the Minister for Public Works Department.	Civil Works	50 Civil Works	2,72	1,15,80
25	Honourable the Revenue Minister.	Famine Relief	54 Famine— A—Famine Relief	...	5,00
26	Honourable the Finance Minister.	Superannuation allowances and pensions.	55 Superannuation allowances and pensions ...	9,32	15,29
27	Do. ...	Commutation of Pensions financed from ordinary revenue	55-A Commutation of Pensions financed from ordinary revenue	15	1,85
28	Honourable the Minister for Law and Order.	Stationery and Printing	56 Stationery and Printing	...	6,57
29	Honourable the Finance Minister.	Miscellaneous	57 Miscellaneous	2,10	1,36,42
30	Do. ...	Extraordinary charges	63 Extraordinary charges	...	1
31	Honourable the Minister for Public Health, Civil Defence, etc.	Civil Defence	64-B Civil Defence	...	1,75
		B.—Expenditure charged to Capital.	Total, Revenue Section ...	68,91	8,51,43
32	Honourable the Minister for Public Works Department.	Construction of Irrigation, etc., Works ...	68 Construction of Irrigation, etc., Works ...	16	13
33	Do. ...	Civil Works not charged to Revenue ...	81 Capital Account of Civil Works outside the Revenue Account.	...	1
34	Honourable the Revenue Minister.	Other Provincial works not charged to Revenue	82 Capital account of other Provincial Works outside the Revenue Account ...	...	1
35	Honourable the Finance Minister.	Provincial Schemes connected with the War 1939	85-A Capital outlay on the Provincial Schemes connected with the War, 1939.	...	1
		C.—Expenditure under Debt, Deposits and Advances.	Total, Capital Section ...	16	16
	Do. ...	Public Debt	Public Debt	2,32	..
			Sinking Fund Investment Account ...	14,29	
36	Do. ...	Advances not bearing Interest ...	Advances not bearing Interest		12,04
37	Do. ...	Loans and Advances by Provincial Government.	Loans and Advances by Provincial Government.	...	2,94
			Total, Debt Section ...	16,61	14,98
			Grand Total ...	[illegible]	[illegible]

INTRODUCTORY NOTE.

This note is intended as a general summary of the financial position of the Province, more detailed information being given in the notes which follow under the various accounting heads; it describes (*a*) the way that the actual figures for the year 1943-44 have differed from the revised estimates, as set forth in the last year's Budget Memorandum, (*b*) the way that the revised estimates for the current year have varied from the budget estimates, and (*c*) the budget estimates for the year 1945-46.

2. The following statement shows at a glance the chief variations under (*a*):—

(In thousands of rupees.)

Receipts.	Variations.		Expenditure.	Variations.	
	More.	Less.		More.	Less.
IV—Taxes on Income ..	11,00	..	7—Land Revenue ..	....	1,54
VII—Land Revenue ..	10,25	..	10—Forest ..	....	2,18
VIII—Provincial Excise.	17,19	..	17—Interest, etc. ..	2,09	..
IX—Stamps ..	2,76	...	18—Other Revenue expenditure. ..	....	4,53
X—Forests ..	3,52	....	19—Construction of Irrigation, etc. ..	...	1,61
XI—Registration ..	53	...	28—Jails	1,06	...
XIII—Other Taxes and Duties	8,06	..	29—Police	...	1,34
XVII—Irrigation, etc.. .	30,40	....	39—Public Health ..	1,34	...
XX—Interest ..	1,80	....	40—Agriculture ..	...	16,11
XXI—Administration of Justice	80	..	50—Civil Works ..	....	7,04
XXVIII—Public Health	2,09	...	55—Superannuation Allowances, etc. ..	2,08	...
XXIX—Agriculture ..	2,73	..	Other Heads ..	68	1,83
XXXIX—Civil Works..	....	16,45			
XLIV—Receipts in aid of Superannuation ..	88	....			
LI—Land Sales ..	52,16	...			
Other Heads ..	1,76	26			
Total ..	1,45,93	16,71	Total ..	7,25	36,18
Net betterment in revenue.	1,29,22		Net savings in expenditure.	28,93	

Net betterment (1,29,22 + 28,93) = 1,58,15.

from which it will be seen that the main variations arise from 'VII—Land Revenue' together with 'XVII—Irrigation', 'VIII—Provincial Excise' and 'IV—Taxes on Income, etc.'.

The betterment under the first two heads is owing to the introduction of the new settlements, and the sliding scale; prices of agricultural produce during the year were even higher than anticipated. The increase under Excise is an indication of the increased earnings brought about by the war, this item being specially sensitive to changes in prosperity. The increase in Income Tax is due to much the same reasons, the various estimates resting on figures communicated by the Government of India.

The main reduction under expenditure is under 40—Agriculture, and is due to the abandonment of the seed distribution scheme in part during the year.

3. The revised estimates for 1944-45 show very similar results, the buoyancy of almost all revenue heads being due to the continuance of high prices:—

(In thousands of rupees.)

Receipts.	Variations. More	Variations. Less	Expenditure.	Variations. More	Variations. Less
IV.—Taxes on income.	15,62	..	7.—Land Revenue ..	1,77,02	...
VII.—Land Revenue ..	19,90	...	10.—Forest ..	3,65	...
VIII.—Provincial Excise	46,69	..	17.—Interest ..	23,48	..
IX.—Stamps	11,20	....	18.—Other Revenue Expenditure ..	13,25	...
X.—Forests	24,99	...	19.—Construction etc. ..	1,23	..
XI.—Registration ...	75	...	22.—Interest etc. ...	...	93,66
XII.—Receipts under Motor Vehicles Acts....	95	..	23.—Appropriation for reduction or avoidance of Debt ...	13,11	..
XIII.—Other Taxes and Duties	42,39	...	25—General Administration ..	3,01	....
XVII—Irrigation, etc...	12,87	....	27—Administration of Justice.	1,46	..
XX.—Interest ..	2,64	...	28.—Jails, etc. ..	2,67	...
XXI.—Administration of Justice	5,42	...	29.—Police ..	4,05	..
XXII.—Jails, etc. ...	69	...	37.—Education ..	5,97	...
XXIII.—Police ..	66	..	38—Medical.. ..	2,73	....
XXVIII—Public Health	2,20	..	39.—Public Health ..	2,31	...
XXIX.—Agriculture ..	..	31,88	40.—Agriculture ..	..	41,26
XXXIX.—Civil Works	14,06	...	50.—Civil Works ..	7,98	...
XLVI.—Miscellaneous..	5,20	....	54-A.—Famine Relief.	6,00	..
XLIX.—Grants-in-aid from Central Government	..	1,05,00	55.—Superannuation ...	1,35	..
LI.—Land Sales ..	66,00	..	55-A.—Commutation of Pensions, etc. ...	...	60
LIIB.— Civil Defence .	9,20	..	57—Miscellaneous ..	1,96,62	..
Other Heads ..	1,09	23	64-A.—Transfers to the Revenue Reserve Fund	..	1,89,00
			64-B.—Civil Defence ..	1,03	...
			Other Heads ...	1,01	34
Total ..	2,82,52	1,37,11	Total ..	4,67,93	3,24,86
Net betterment in revenue.	1,45,41		Net excess in expenditure.	1,43,07	

Net betterment (1,45,41—1,43,07) = 2,34.

A few items need explanation :—

(i) The changes in XXIX and 40—Agriculture are due to the same reasons as for the year 1943-44, and the reduction in receipts is in part complementary to the reduced expenditure in that year.

(ii) Reduction in the subvention under XLIX is owing to the repayment of the Barrage Debt, described in the Honourable Premier's budget speech last year.

(iii) The increased expenditure under "7—Land Revenue" and "57—Miscellaneous" is in part counterbalanced by the reduction under "64-A—Transfers to the Revenue Reserve Fund", and is owing to a change in the accounting procedure ; 175 lakhs of the amount under "Land Revenue" represents a transfer to the "Land Revenue Equalisation Fund" (described in detail under that head), and 195 lakhs under "Miscellaneous" represents the transfer to the Post War Reconstruction and Development Fund of approximately the surplus of revenue over expenditure. The sum of 189 lakhs under "64-A" was made up of 139 lakhs for the former purpose, and 50 for the latter, the figures these amounts were estimated at at the time of framing the budget estimate ; accordingly the net betterment is 181 lakhs more than is shown below the statement. Of these sums, the amount transferred to the Land Revenue Equalisation Fund may not be considered as swelling our balances, as it may be required to be used up to make up deficiencies in Land Revenue in time of low prices.

(iv) The increase under the interest head '17' and the reduction under '22' are due to write-backs of the residue of accumulated interest on the Barrage Debt for *pro forma* purpose owing to the very good year, and to a change in the procedure for adjustment of interest charges of the Lloyd Barrage System.

(v) The increase of just over 13 lakhs under the interest head '23' represents the sinking fund charge on the Sind 3 per cent. (1958) Loan; strictly no sum had to be provided for this purpose during the current year, but advantage has been taken of the very sound revenue position to make this deposit a year in advance.

The increases under all heads are noteworthy, and are to a large part owing to the grant of increased dearness and war allowances, and to the raising of the various sorts of travelling allowance.

4. It will be seen that the present trend is for the increase of all items, both receipts and expenditure; this is owing to the element of inflation, and estimates were framed low as it was not anticipated that inflation would go so far or so fast as proved to be the case. To a very considerable extent inflation is now being controlled, in part by the Central Government's firm foodgrain policy, by rationing, and by other measures; as it appears unlikely that prices will be allowed to rise further, and as it is very likely that they will fall, the estimates for the year 1945-46 have had to be framed in a mood of controlled optimism; revenues may be expected to remain high but will not go on increasing; a few items call for special consideration:—

(i) Land Revenue and Irrigation; they are estimated higher than previously owing to the fact that the temporary ceiling on assessment in the Barrage area no longer obtains.

(ii) Other taxes and duties; they are retained at a high figure, as to a large extent they are due to the proceeds of Sind's petrol tax on military motor spirit; this item is likely to continue for some time.

(iii) Land sales receipts; we are now past the peak in estimated recoveries as more and more land is fully paid up, and the remaining amount for sale becomes less and less.

5. The position of our free balance is as follows:—

(In thousands of rupees.)

	1st April 1943.	1st April 1944.	1st April 1945.	1st April 1946.
Revenue surplus	1,79,79	5,81,19	5,83,76	5,86,36
Provincial Loans and Advances Account.	24,41	30,43	42,75	47,71
Artillery Maidan Receipts	21,76	27,31	32,26	36,23
Total ..	2,25,96	6,38,93	6,58,77	6,70,30
Net receipts from the Price Control Trading Account	15,35	2,65,57	3,56,44	3,83,19
Total ..	2,41,31	9,04,50	10,15,21	10,53,49
Less repayment towards the Barrage debt	..	..	4,76,65	4,76,65
Net Total ..	2,41,31	9,04,50	5,38,56	5,76,84

6. But apart from these balances, certain other amounts appear to the credit of Government in respect of such functions as those where it acts as banker for local bodies, civil courts, etc., and in respect of its custody of its servants' provident funds. While in certain cases it can draw upon these various funds temporarily, it has always to be ready to repay them at call; for example the likely total demands at any one time can be approximately gauged, and it would have been in order to have used amounts out of these balances for the financing of the grain purchase operations had not the free balance been large enough for this course not to be necessary. These extras do not include all such deposits, for some 77 lakhs of liabilities were passed on to this Government at the inauguration of Provincial Autonomy, our debt to the Centre being reduced by the same amount (see paragraph 4 of the Introductory Note to the Blue Book for 1937-38).

The analysis of the cash balance is :—

(In thousands of rupees.)

	1st April 1943.	1st April 1944.	1st April 1945.	1st April 1946.
(1) Capital Section	—6,84	—7,00	—16,02	—16,32
(2) *Debt and Deposit Section*—				
Press Depreciation Fund	54	65	76	80
Famine Relief Fund	1,72	..	..	...
Land Revenue Equalisation Fund .	..	..	1,75,00	3,50,00
Post War Reconstruction and Development Fund	..	..	1,95,00	3,30,00
Deposits of Local Funds	61	7,28	11,28	17,28
Civil Deposits	1,02,11	1,04,36	1,01,05	70,00
State Provident Funds	21,16	26,31	30,68	35,36
Central Road Fund	..	2,13	1,01	1,75
Handloom Industries Grant ..	52	59	14	6
Rural Development Fund ..	5	65	26	15
Agricultural Research Grants ..	1	3	...	..
Central Cotton Committee Research Fund..	2	16	..	..
Advances repayable	—4,37	—1,80	—22	—17
Remittances	15,03	12,27	11,67	11,67
(3) Free balance	2,41,31	9,04,50	5,38,56	5,76,84
(4) Minimum balance with the Reserve Bank and in the Treasuries ..	8,00	8,00	8,00	8,00
(5) Suspense (including Treasury Bills and Government of India securities) ..	—3,31,87	—6,43,32	—10,46,39	—13,76,39
Total ..	48,00	4,14,81	10,78	9,03

and of these amounts, the only liability against the Post-war Reconstruction and Development Fund is that these moneys will be spent as part of the Post-war schemes. The assets of this Government which are free on 1st April 1945 and 1946 respectively are accordingly estimated to be about 640 and 813 lakhs (*viz.*, free balance plus development fund minus liability for decentralised deposits).

7. The Lloyd Barrage debt has now been repaid by capitalising the subvention and paying the balance in cash ; the following statement shows the *pro forma* accounts of the debt :—

(In thousands of rupees.)

	Actuals' 1942-43.	Actuals' 1943-44.	Budget Estimate, 1944-45.	Revised Estimate, 1944-45.
Net Irrigation Revenue—less collection charges.	1,19,35	2,06,79	2,51,56	2,81,24
Direct receipts—less collection charges..	5,79	8,58	6,80	9,14
Total ..	1,25,14	2,15,37	2,58,36	2,90,38
Deduct—Working expenses under "XVII" less recovery from the Government of India	—49,06	—67,97	—58,14	—82,80
Principal portion of the debt of merged and superseded canals	—2,47	—2,57	—2,67	—2,67
Total—Deductions ..	—51,53	—70,54	—60,81	—85,47
Net revenues	73,61	1,44,83	1,97,55	2,04,91
Land sales in Barrage Zone (under "LI").	1,63,84	2,56,30	1,29,00	1,94,00
Total, Revenues ..	2,37,45	4,01,13	3,26,55	3,98,91
Interest charges of the System ..	—1,07,26	—1,01,09	—97,62	—9,19
Balance ..	1,30,19	3,00,04	2,28,93	3,89,72
Capital receipts (after meeting capital outlay)	+76	..	....	..
Net amount available	1,30,95	3,00,04	2,28,93	3,89,72
Amount paid	1,30,00	75,00	75,00	75,00
Balance ..	95	2,25,04	1,53,93	3,14,72

In fact the debt was funded at the close of the year 1941-42, after which 75 lakhs were to be repaid annually for the first period under the Niemeyer Award; owing to the very high figure for receipts for land sales in the Barrage area, Government sought for and obtained permission to pay 55 lakhs extra during 1942-43, very nearly equal to what would have to have been paid under the pre-funding arrangement. In 1943-44, these receipts continued very high, and it was as a result of this fact that this Government came to the arrangement in consultation with the Government of India to capitalise the subvention and repay the balance. In the table under 'Amount paid' is shown what should have been paid under the Niemeyer Award (apart from the 55 lakhs just mentioned), and the 'Balance' is that remaining from the net revenues of the system which have gone to swell our free balance. It will be seen that under this arrangement, the full extra amount required of about 494 lakhs has been made up by these net receipts, with nearly 47 lakhs to spare.

That the Province has been able to get rid of this financial millstone is entirely due to the rise in agricultural prices owing to the war, and to two factors by which we were able to reap the full benefit of them (i) the sliding scale of assessment, and (ii) the raising of the rates for the sale of land to figures in consonance with the demand.

8. This picture is a bright one, but has its reverse side, as is shown by the following statement:—

	Actuals 1942-43.	Actuals 1943-44.	Revised Estimate, 1944-45.	Budget Estimate, 1945-46.
Land sales Receipts	1,73,33	2,64,26	2,00,00	1,49,00
Revenue surplus plus Development Fund Deposits.	13.42	4,01,40	1,97,57	1,37,60

from which it will be seen that without the land, our budget would be in deficit apart from the exceptional peak year of 1943-44; even with regard to this year the position is not so favourable as the figures show, as all the land revenue of over 334 lakhs was retained in the revenue account, without making what should have been a compulsory deposit to the equalisation fund in that year.

Land sales are now past the peak, and are expected to fall very rapidly; most recent estimates show that our budget will be in deficit very soon if our revenue is not developed.

D. R. C. HALFORD,
Finance Secretary.

Karachi, 29th January 1945.

L (iv) 1686—4

MEMORANDUM IN EXPLANATION OF THE FIGURES IN THOUSANDS OF RUPEES UNDER EACH MAJOR HEAD OF REVENUE AND EXPENDITURE.

IV—TAXES ON INCOME OTHER THAN CORPORATION TAX.

Revenue.

Page 10. Civil Budget Estimate. —	Accounts, 1943-44.	Budget Estimate, 1944-45.	Revised Estimates, 1944-45.	Budget Estimate, 1945-46.
V—Share of net proceeds assigned to Provinces ...	39,00	36,00	51,62	46,58

1. With the introduction of Provincial Autonomy, the share of income-tax payable to the Provinces is regulated by the provisions of section 138 of the Government of India Act, 1935, read with paragraphs 5 and 6 of the Government of India (Distribution of Revenues) Order, 1936, and (Amendment) Order, 1940.

During the current year, the Governor-General has further extended the second prescribed period by one year, under proviso (ii) to section 138(2)(*b*).

2. The share due to this Province during the year 1944-45 is estimated at 51,62 and that for 1945-46 at 46,58 on the basis of the information furnished by the Government of India.

VII AND 7.—LAND REVENUE.

Revenue.

Pages 10-11, Civil Budget Estimate. —	Accounts, 1943-44.	Budget Estimate, 1944-45.	Revised Estimate, 1944-45.	Budget Estimate, 1945-46.
Ordinary Revenue	3,34,20	3,69,00	4,25,00	4,25,00
Sale-proceeds of waste lands and redemption of Land Tax	6,00	2,24	6,00	2,50
Recoveries on account of Survey and Settlement Charges	16	7	22	16
Recoveries of overpayments	3	2	3	3
Collection of payments for services rendered	18	44	18	51
Miscellaneous	1,69	1,50	2,27	2,00
Deduct—Portion of land revenue due to irrigation	—2,65,19	—3,04,86	—3,44,69	—3,45,15
Total ..	77,07	68,41	89,01	85,05
Deduct—Refunds	—2,92	—3,00	—3,70	—3,00
Total ..	74,15	65,41	85,31	82,05

Expenditure.

Pages 50-59, Civil Budget Estimate. —	Accounts, 1943-44.	Budget Estimate, 1944-45.	Revised Estimate, 1944-45.	Budget Estimate, 1945-46.
Charges of Administration	7,85	8,39	8,44	8,63
Survey, Settlement and Record Operations	2,27	75	1,67	2,02
Land Records	15,14	15,08	16,14	17.59
Charges on account of Encumbered Estates	—22	3	3	3
Assignments and Compensations ..	11	11	12	11
Transfer to the Land Revenue Equalisation Fund	..	..	1,75,00	1,75,00
Charges in England	9	9	7	7
Total ..	25,24	24,45	2,01,47	2,03,45

Revenue.

3. *Ordinary revenue.*—As explained last year, this year is the first when the full effects of the new settlements operate except in Karachi District, and except for the imposition of the temporary ceiling of double the old rates for rabi in the Barrage area; in Karachi District, the new rates apply only to the kharif crop. These settlements introduce rates which vary with the price of the agricultural produce in the cases of rice, wheat and cotton, so that the burden on the land-holders remains proportionately nearly constant; they assure high revenue to Government in times of prosperity, while safeguarding the assessment payer automatically in times of depression. The revised estimate for the current year as well as the budget estimate for the next financial year have been framed on the assumption that inflation is being controlled and that prices will drop to some extent. In spite of that, the proceeds from this source are estimated to be very much larger than anticipated when this year's budget was framed.

4. *Sale-proceeds of waste lands, etc.*—The sale-proceeds of lands in Lower Sind are being accounted for under the major head 'LI—Extraordinary Receipts' with effect from the year 1942-43 and those in Upper Sind with effect from the year 1943-44 (*vide* paragraph 195). The increase in the revised over the budget estimate for 1944-45 is mainly due to increase in sales of land and a realisation of 1,40 from sale of Government Ginning Factory at Mirpurkhas. The next year's estimate is based on probable sales during that year.

5. *Refunds.*—The increase in the revised over the budget estimate is based on the progress of current actuals.

Expenditure.

6. *Charges of Administration.*—The increase in the revised estimate over the current year's estimate is due to (1) appointment of Land Grant Mukhtiarkar, and (2) increase in the rates of Karachi Local Allowance and Dearness Allowance. The increase in the next year's budget estimate as compared with the current year's revised estimate is due to the effect of the increased rates of travelling, dearness and other allowances for the whole year.

7. *Survey, Settlement and Record Operations.*—The increase in the revised estimate over the current year's budget estimate is due to the extension of the period of the Settlement and the Soil Classification Departments beyond 30th September 1944 and to increased rates of dearness and other allowances. The increase in the next year's budget estimate as compared with current year's revised estimate is due to the effect of increased rates of travelling, dearness and other allowances for the whole year.

8. *Land Records.*—The increase in the revised estimate over the current year's budget estimate is due to (1) entertainment of temporary Survey establishment, (2) opening of City Survey Office at Nawabshah and Shahdadpur, and (3) increased rates of travelling and dearness allowances. The increase in the next year's budget estimate as compared with the current year's revised estimate is partly due to the effect of travelling and dearness allowances for the whole year and partly to the inclusion of the provision (*a*) for the City Survey of important towns in Sind, and (*b*) for the revision of scales of pay of establishment of Land Records Department as new items of expenditure.

9. *Transfer to the Land Revenue Equalization Fund.*—With the introduction of the sliding scales of assessment (described in paragraph 3) the land revenue to be received will fluctuate very considerably with the prices of agricultural produce; in order that Government may know how much revenue it can rely on so that too great recurring commitments are not made in times of high prices, it is proposed to equalise the revenue, by making an estimate of what the average receipts will be over a long period. At the time of framing the budget estimate this average figure was estimated at Rs. 230 lakhs, being Rs. 20 lakhs higher than the figure to be expected from the former settlements; further investigation has shown that the average can be put at Rs. 250 lakhs for the present, and it is this figure that has been adopted for the revised estimate and the budget estimate for next year. The amount to be deposited is accordingly the total ordinary land revenue receipts minus this figure, which comes to Rs. 175 lakhs in each case.

A more searching investigation into the average price is at present being undertaken, which may modify the average of Rs. 250 lakhs in the future.

VIII AND 8.—PROVINCIAL EXCISE.

Revenue.

Pages 12-13, Civil Budget Estimate.

	Accounts, 1943-44.	Budget Estimate, 1944-45.	Revised Estimate, 1944-45.	Budget Estimate, 1945-46.
Country Spirits	45,35	29,00	57,00	52,00
Country fermented liquors	77	40	77	62
Malt liquors	17	40	50	25
Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits)	18,27	16,00	21,50	17,00
Receipts from commercial spirits including denatured spirits and medicated wines	49	20	23	25
Opium	8,05	5,70	9,35	8,17
Duty on medicinal and toilet preparations	30	20	1,40	1,00
Hemp and other drugs	15,03	8,70	17,00	16,70
Receipts from distilleries	5,21	6,00	5,80	6,35
Fines, confiscations and Miscellaneous ..	14	10	18	14
Recoveries of overpayments	..	....	2	....
Collection of payments for services rendered	29	6	10	6
Total ..	94,07	66,76	1,13,85	1,02,54
Deduct—Refunds	—1,13	—1,00	—1,40	—1,15
Total ..	92,94	65,76	1,12,45	1,01,39

Expenditure.

Pages 59-61, Civil Budget Estimate.

	Accounts, 1943-44.	Budget Estimate, 1944-45.	Revised Estimate, 1944-45.	Budget Estimate, 1945-46.
District Executive Establishment ..	2,25	2,32	2,62	2,68
Distilleries	3,01	3,50	3,35	3,35
Cost of opium supplied to Provincial Excise Department.	98	95	90	1,17
Compensations	24	25	26	25
Total ..	6,48	7,02	7,13	7,45

Revenue.

10. *Country Spirits.*—The increase in the revised and the next year's estimates is due to the increase in the rates of still head duty, higher bids at excise auctions and increase in the consumption of country liquor partly due to higher prices of foreign liquor and partly due to increased earnings as a result of the war.

11. *Country fermented liquors.*—The increase in the revised estimate is due to the increased bids at the auctions during the current year, whereas the increase in the next year's estimate is due to the raising of the tree tax from Rs. 3 to Rs. 4 per tree with effect from 1st April 1945.

12. *Wines and Spirits.*—The increase in the revised and the next year's estimates is due to the gradual increase in the production of foreign liquors in India.

13. *Opium.*—The increase in the revised and the next year's estimates is due to the increased realizations from the licence fees.

14. *Duty on medicinal and toilet preparations.*—The increase in the revised and the next year's budget estimates, is due to the increased imports of foreign medicines.

15. *Hemp and other drugs.*—The increase in the revised and the next year's estimates is due to (1) increase in the duty of bhang and ganja by Rs. 20 per seer with effect from 1st April 1944 and 1st April 1945 respectively, (2) the increased consumption of these drugs and (3) the higher bids obtained at excise auctions.

Expenditure.

16. *District Executive Establishment.*—The increase in the revised and the next year's estimates is due to the payment of leave salary of the previous officiating Deputy Commissioner, increased rate of pay of the present Deputy Commissioner and increased rates of various allowances.

17. *Cost of opium supplied to Provincial Excise Department.*—The decrease in the revised estimates is due to a smaller indent for opium on account of the increased selling price in desert area. The increase in the next year's estimate is due to the increased anticipated consumption.

IX AND 9—STAMPS.

Revenue.

——	Accounts, 1943-44.	Budget Estimate, 1944-45.	Revised Estimate, 1944-45.	Budget Estimate, 1945-46.	Page 14, Civil Budget Estimate.
A—Non-Judicial.					
Sale of Stamps	23,52	14,30	24,65	24,00	
Duty on Impressing Documents ..	5	5	5	4	
Fines and Penalties	3	3	3	3	
Miscellaneous	74	....	2	....	
Total ..	24,34	14,38	24,75	24,07	
Deduct—Refunds ..	—39	—18	—25	—35	
Total, A—Non-Judicial ..	23,95	14,20	24,50	23,72	
B—Judicial.					
Court Fees realised in Stamps ..	7,70	6,83	7,73	7,67	
Fines and Penalties	1	..	....	....	
Miscellaneous	..	..	....	....	
Total ..	7,71	6,83	7,73	7,67	
Deduct—Refunds ..	—2	—3	—3	—3	
Total, B—Judicial ..	7,69	6,80	7,70	7,64	
Grand Total ..	31,64	21,00	32,20	31,36	

Expenditure.

——	Accounts, 1943-44.	Budget Estimate, 1944-45.	Revised Estimate, 1944-45.	Budget Estimate, 1945-46.	Pages 61-62, Civil Budget Estimate.
A—Non-Judicial.					
Charges for the sale of stamps ..	23	18	18	22	
Cost of stamps supplied from Central Stamp Stores	4	7	8	7	
Total, A—Non-Judicial ..	27	25	26	29	
B—Judicial.					
Charges for sale of stamps ..	5	5	6	5	
Cost of stamps supplied from Central Stamp Stores	1	2	2	3	
Total, B—Judicial ..	6	7	8	8	
C—General.					
Superintendence	15	15	15	16	
Grand Total—Voted ..	48	47	49	53	

Revenue.

18. *A-Non-Judicial and B-Judicial.—Sale of Stamps and Court Fees realized in Stamps.*—The increase in the revised and the next year's estimates over the current year's budget estimate is due to the raising of the stamp duty from 1st April 1943 and also to increased sales of landed property owing to rise in prices.

Expenditure.

19. *A-Non-Judicial Stamps.*—The increase in the next year's estimate over the revised estimate of the current year is due to increased cost anticipated for supply of stamps from the Central Stamp Depot, and to the increased rate of dearness allowance.

X AND 10.—FOREST.

Revenue.

Page 15, Civil Budget Estimate.	Accounts, 1943-44.	Budget Estimate, 1944-45.	Revised Estimate, 1944-45.	Budget Estimate, 1945-46.
Timber and other produce removed from the forests by Government Agency ..	1,85	3,50	8,75	10,28
Timber and other produce removed from the forests by consumers or purchasers..	21,72	11,00	22,27	15,40
Drift and waif wood and confiscated forest produce	1	..	....	...
Miscellaneous	11,94	3,53	12,00	10,05
Receipts in England	..	..	....	..
Total ..	35,52	18,03	43,02	35,73
Deduct—Refunds	..	—3	—3	—3
Total ..	35,52	18,00	42,99	35,70

Expenditure.

Pages 63-64, Civil Budget Estimate.	Accounts, 1943-44.	Budget Estimate, 1944-45.	Revised Estimate, 1944-45.	Budget Estimate, 1945-46.
Conservancy and Works ..	3,24	4,66	8,12	10,76
Establishment	3,69	4,52	4,69	5,36
Interest on capital	1	1	1	1
Charges in England	6	7	9	15
Total ..	7,00	9,26	12,91	16,28

Revenue.

20. *Timber and other produce removed from the Forests by Government Agency.*—The increase in the revised estimate over the current year's budget represents receipts from the sale of firewood and charcoal purchased and produced departmentally for which provision has been made on the expenditure side. The increase in the next year's estimate over the current year's revised is due to similar reasons.

21. *Timber and other produce removed from the Forests by consumers and purchasers.*—The increase in the revised estimate over the current year's budget is due to better realisation of coupes and royalty contracts and increased receipts as a result of control rates of firewood and charcoal having been enhanced in almost all big towns in Sind. Comparative decrease in the next year's estimate is due to the current year's expectations being extraordinarily high.

22. *Miscellaneous.*—The increase in the revised estimate over the current year's budget is due to better realisation of assessment from cultivation on account of expansion of Irrigated Plantation areas. The next year's estimate has been framed on a conservative basis.

Expenditure.

23. *Conservancy and Works.*—The increase in the revised over the current year's budget estimate is due to (i) purchase and production of firewood and charcoal departmentally for which there will be corresponding increase on the receipt side, (ii) carrying out silt clearance work and construction of sluices, water courses, modules in Irrigated Plantation areas, etc., (iii) payment of water charges to Public Works Department both for Kharif and Rabi crops due to

expansion of Irrigated Plantation Schemes and also due to carrying out regeneration operations on larger scale on account of good abkalani. The increase in the next year's estimate as compared with the revised estimate is based on similar grounds.

24. *Establishment.*—The increase in the revised over the current year's budget estimate is due to (i) appointment of an additional Conservator of Forests for a portion of the year (ii) increased rates of permanent travelling allowance, conveyance allowance and enhanced rates of daily, mileage and dearness allowances (iii) increased rates of baggage camels, rents of office buildings, pay of sweepers and increased capitation grant for peons' clothings. The increase in the next year's estimate as compared with the current year's revised is due to the increased rates of allowances shown above for the whole year and to the inclusion of new items of expenditure *viz.*, appointment of Deputy Rangers and the expansion of the clerical establishment.

25. *Charges in England.*—The increase in the revised and the next year's estimates over the current year's budget is due to family allotment of the Conservator of Forests.

XI AND 11.—REGISTRATION.

Revenue.

——	Accounts, 1943-44.	Budget Estimate, 1944-45.	Revised Estimate, 1944-45.	Budget Estimate, 1945-46.	Page 15, Civil Budget Estimate.
Fees for registering documents ..	4,55	3,26	4,00	3,81	
Fees for copies of registered documents	5	3	4	3	
Miscellaneous	2	2	2	2	
Total ..	4,62	3,31	4,06	3,86	
Deduct—Refunds	—1	—1	—1	—1	
Total ..	4,61	3,30	4,05	3,85	

Expenditure.

	Accounts, 1943-44.	Budget Estimate, 1944-45.	Revised Estimate, 1944-45.	Budget Estimate, 1945-46.	Pages 65-66, Civil Budget Estimate.
Superintendence	11	13	14	15	
District Charges	85	87	94	1,02	
Total ..	96	1,00	1,08	1,17	

Revenue.

26. The increase in the revised and the next year's estimates as compared with the budget estimate for the current year is mainly under 'Fees for registering documents' and is due to the continued high prices at which landed properties are changing hands as a result of continued war conditions.

Expenditure.

27. The increase in the revised and the next year's estimates is mainly due to enhanced rates of travelling, dearness and compensatory allowances.

XII AND 12—MOTOR VEHICLES ACTS.

Revenue.

Page 16, Civil Budget Estimate.

	Accounts, 1943-44.	Budget Estimate, 1944-45.	Revised Estimate, 1944-45.	Budget Estimate, 1945-46.
Receipts under the Indian Motor Vehicles Act	55	41	56	44
Receipts under the Provincial Motor Vehicles Taxation Act	2,60	2,17	2,96	2,17
Fees and other receipts	2	..	..	..
Total ..	3,17	2,58	3,52	2,61
Deduct—Refunds	—11	—3	—2	—4
Total ..	3,06	2,55	3,50	2,57

Expenditure.

Pages 67-68, Civil Budget Estimate.

	Accounts, 1943-44.	Budget Estimate, 1944-45.	Revised Estimate, 1944-45.	Budget Estimate, 1945-46.
Charges of collection	13	16·5	17	20
Inspection of Motor Vehicles	29	31·5	29	33
Total ..	42	48	46	53

Revenue.

28. The increase in the revised estimate is due to (i) import of war transport lease/lend vehicles to Karachi, (ii) larger number of persons taking driving licences, and (iii) penalties paid by owners owing to non-payment of tax in time.

Expenditure.

29. The increase in the next year's estimate is due to enhanced rates of travelling, dearness and compensatory allowances.

XIII AND 13.—OTHER TAXES AND DUTIES.

Revenue.

Page 16, Civil Budget Estimate.

	Accounts, 1943-44.	Budget Estimate, 1944-45.	Revised Estimate, 1944-45.	Budget Estimate, 1945-46.
Taxes on luxuries, etc.	11,64	8,11	13,00	11,60
Deduct—Refunds	—12	—7	—12	—10
Total ...	11,52	8,04	12,88	11,50
Receipts from Electricity Duties	5,32	4,00	6,00	5,50
Deduct—Refunds	...	...	...	...
Total ...	5,32	4,00	6,00	5,50
Receipts from Tobacco Duties	2,65	1,46	1,45	1,45
Deduct—Refunds	—3	...	...	...
Total ...	2,62	1,46	1,45	1,45
Receipts under the Sind Sales of Motor Spirit Taxation Act, 1939	20,79	7,50	43,06	31,55
Total ...	40,25	21,00	63,39	50,00

Expenditure.

Pages 68-69, Civil Budget Estimate.

	Accounts, 1943-44.	Budget Estimate, 1944-45.	Revised Estimate, 1944-45.	Budget Estimate, 1945-46.
Collection Charges—Entertainment Tax ...	6	6	6	8
Charges under the Electricity Acts	5	7	8	6
Charges in connection with Tobacco Duties ...	...	...	...	...
Charges under the Sind Sales of Motor Spirit Taxation Act, 1939.	4	4	5	6
Total ...	15	17	19	20

Revenue.

30. *Taxes on Luxuries, etc.*—The increase in the revised and the next year's estimates over the current year's budget is due to the increased rates of the Entertainment Tax levied from 1st April 1943, withdrawal of exemptions from Armed Forces and increased popularity of cinemas in these war times. The next year's estimate has been framed on a conservative basis.

31. *Electricity Duty.*—The increase in the revised and the next year's budget estimates is due to the increased use of electrical energy and also due to the amendment in the Bombay Finance Act, 1932, enabling Government to enhance the rates of the electricity duty and withdraw certain concessions hitherto enjoyed by certain bodies.

32. *Motor Spirit Tax.*—The increase in the revised and the next year's estimates over the current year's budget estimate is due to the larger consumption of petrol by the Defence Services. The next year's estimate has been framed on a conservative basis.

Expenditure.

33. The increase in the revised and the next year's estimates over the current year's budget estimate is due to (i) the appointment of a Head Clerk in the office of the Inspector of Taxes, Karachi, (ii) grant of special pay to the clerks at Dadu and Jacobabad for doing electricity duty work and (iii) increased rates of dearness and travelling allowances.

NOTE ON THE SYSTEM OF CAPITAL AND NON-CAPITAL ACCOUNTS OF IRRIGATION WORKS MAINTAINED IN THE PUBLIC WORKS DEPARTMENT.

34. Irrigation works are divided into two main categories (1) works for which Capital Accounts are kept and (2) works for which Capital Accounts are not kept. All Irrigation works, of which it is both desirable and possible to maintain accounts on a commercial basis, are included in the former category and those for which the maintenance of such accounts is either impossible or unnecessary, either because they produce little or no revenue or because owing to their restricted size, it is not worthwhile examining the returns paid by each individual work, are put under the latter class. The important criterion in the case of a commercial undertaking is whether the work is remunerative or the reverse and it is, therefore, essential for this class of works to maintain a Capital Account, since it is only by reference to the amount of capital expended that the value of the results obtained can be determined.

35. The works for which Capital Accounts are kept are first divided to show (A) Irrigation and (B) Navigation, Embankment and Drainage Works separately, each of which is again sub-divided into (1) Productive and (2) Unproductive Works. There are, however, no works of class (B) in Sind.

36. The initial expenditure on the construction of an irrigation project for which a Capital Account is kept is charged to the Capital Account of that project and such further expenditure after its completion as is necessary for the full development of the scheme is also added to that account.

37. The capital invested on the work includes (1) direct charges, *i.e.*, cost of works, establishment, tools and plant and pensionary charges, (2) indirect charges, *i. e.*, capitalised value of abatement of revenue from land occupied by works and audit charges and (3) all arrears of simple interest, if any, *i. e.*, balance of total interest over net revenue. This capital cost is commonly known as "sum-at-charge".

38. As soon as the work commences to earn revenue, a Revenue Account is opened for it. The revenue derived from the work is credited to that account and annual maintenance charges are debited to it. The difference between the gross revenue earned and the maintenance charges is the net revenue on the work.

39. Turning to the sub-divisions—Productive and Unproductive Works, it may be observed that if the net revenue from a capital work is expected to repay after ten years from its completion the annual interest charges on the capital invested, *i.e.*, sum-at-charge, at 6 per cent. or at such other rate as may be fixed by Government, from time to time, the work is considered as "Productive" otherwise it is treated as "Unproductive." If any work for which a Capital Account is kept and which is classed as Productive fails at any time

after the expiry of ten years from its completion in three successive years to yield the relevant return, it is transferred to the Unproductive class. Similarly if a work though classed as Unproductive succeeds in yielding for three successive years the relevant return prescribed for a Productive work, it is transferred to the Productive class.

The same principle would apply to all extensions and improvements of an existing work.

40. The capital expenditure on irrigation works is booked in the accounts under one major head, *viz.*, "68—Construction of Irrigation, Navigation, Embankment and Drainage Works". Funds for these works may be provided from ordinary revenues or from other sources outside the revenue, of which the most important is loans, but the expenditure is booked initially under the major head "68" only. This major head is, however, intended to include only expenditure incurred from sources outside the revenue and it is therefore necessary to deduct from this head the capital expenditure defrayed from general revenues and to show it in the revenue section of the accounts. There will thus be one deduction in a lump-sum at the foot of the account of the major head "68" and the amounts thus deducted from this head are booked, without details of works, under the major head "19". The head "19" is, therefore, purely a transfer head. The net total of the major head "68", after the deduction above referred to has been made, represents that portion of the capital expenditure on irrigation works which is financed from sources outside the revenue account.

41. The revenue derived from irrigation works for which Capital Accounts are kept and the annual expenditure on maintenance and working expenses on those works are respectively credited and debited to the revenue account of those works under a separate revenue head "XVII—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept", the divisions and sub-divisions of this account also being the same as those under the corresponding capital expenditure head "68" mentioned above.

42. In the budget estimate of revenue for Irrigation Works under the abovementioned head "XVII", the working expenses and maintenance charges of capital works are shown by a *minus* entry under *gross* revenue in order to show the estimated *net* revenue. Although these working expenses are shown under the receipt head, they are, of course, treated in all respects as ordinary expenditure ; they are subject to the same rules and conditions and, as in the case of other outlay, are included in the demand for grants.

43. There is one more *minus* entry to be made in the budget estimate of revenue under the head "XVII" before the *net* revenue is shown and that is the "refunds of revenue".

44. The interest on the total capital expenditure met from all sources is shown under the head "17.—Interest on Works for which Capital Accounts are kept".

45. With reference to the second division of irrigation works, *viz.*, works for which *Capital Accounts are not kept*, it may be observed that this division includes a very large number of works which, while collectively of great importance, are individually too small to make it worthwhile to maintain separate accounts for each. All expenditure on such works, whether on the construction of new works or on extensions or improvements, or on maintenance or repairs of existing works, is accounted for under one major head "18—Other Revenue Expenditure". Since the works under this class are on a non-commercial basis and no capital accounts are kept for them, there is no object in treating the maintenance charges as a *minus* entry under revenue from these works as in the case of commercial works, and, therefore, they are shown under the expenditure head "18". The only comparison here possible is that between the gross revenue (shown under revenue head XVIII) and the total expenditure of all kinds. In this division is also booked, under a separate sub-head "Miscellaneous Expenditure" all expenditure on the preliminary surveys of new projects and also the cost of famine surveys required for the preparation of the famine programme. (The works in this division are financed from ordinary revenues of the year.) The revenue earned by this class of works is shown under the revenue head "XVIII—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept" and the refunds of revenue are deducted from the gross receipts in order to show the net revenue of the works.

IRRIGATION WORKS.

- 68.—Capital Works.
  - (A) Irrigation Works.
    - Productive Works.
    - Unproductive Works.
  - (B) Navigation, Embankment and Drainage Works.
    - Productive Works.
    - Unproductive Works.
- 18.—Non-Capital Works.
  - (A) Irrigation Works.
    - Works for which Revenue Accounts are not kept.
    - Miscellaneous expenditure.
  - (B) Navigation, Embankment and Drainage Works.
    - Works for which Revenue Accounts are not kept.
    - Miscellaneous expenditure.

DEFINITIONS.—1. "*Capital works*" are works for which Capital and Revenue Accounts are kept on a commercial basis The capital expenditure is accounted for under the head "68" and funds for the works are provided from two sources (1) Ordinary Revenues and (2) Loans or accumulated surplus revenue. Revenue realised from them is credited to the head "XVII".

2. "*Non-Capital works*" are works for which individually neither Capital nor Revenue Accounts are kept because they produce little or no revenue owing to their restricted size. The expenditure on these is accounted for under the head "18". Any revenue realised from them is credited to the head "XVIII".

NOTE SHOWING THE MAIN IRRIGATION WORKS COMPLETED AND IN PROGRESS.

46. The Province of Sind is situated beyond the influence of the south-west and north-east monsoons and in consequence its rainfall is small and negligible. In normal years, nine-tenths of the area cultivated depends on irrigation by canals. The importance of a scientific and modern system of irrigation to the province cannot therefore be over-estimated. Prior to the construction of the Lloyd Barrage Scheme, nearly all the canal systems were inundation ones, dependent on floods in the Indus, and in general the canals flowed from the end of May to the beginning of October, only the Jamrao and Fuleli Canal Systems receiving a perennial supply. The cultivation dependent on river inundation was principally kharif and even this was subject to insecurity of supply due to fluctuation in the water levels. The low water supplies in the winter season could be tapped only to a small extent and largely ran to waste in the Arabian Sea. As a result of the vagaries of a constantly changing river, the inundation canals used to suffer badly from a poor supply during critical irrigation periods. To cite a specific instance, the inundation of 1918 was one of the lowest on record and the value of the crops lost by the failure of the inundation that year was estimated by the then Commissioner in Sind (Sir Henry Lawrence) at £ 10,000,000.

From 1932, the area in Central Sind is receiving an assured supply of water from the Lloyd Barrage Canals all of which are perennial, except the Rice, Thar and Hiral Canals. In the greater part of Sind the irrigation system has in consequence been converted from an inundation to a perennial basis, the former being confined to parts of Upper and Lower Sind outside the sphere of influence of the Barrage.

From the point of view of irrigation, Sind may therefore be conveniently divided into two distinct spheres:—

(*a*) Area which falls under the command of the Lloyd Barrage Canals.

(*b*) Area served by the inundation canals in Upper and Lower Sind.

(*A*) LLOYD BARRAGE AND CANALS CONSTRUCTION PROJECT.

47. This vast project, originally estimated to cost Rs. 18.35* crores (including direct and indirect charges) was sanctioned by the Secretary of State in April 1923, was approved by the Bombay Legislative Council in June and construction work commenced in July of that year. The aim of the project was to provide an assured supply to an area of about 18,30,000 acres in British territory which received an indifferent supply from the existing inundation canals and to increase the annual irrigated area by about 31,83,000 acres. Including the Khairpur State and the Nasirabad Tahsil in British Baluchistan the annual cultivation, when final development is reached, will be 54,53,000 acres. The scheme consists of a Barrage across the Indus, situated about three miles below the gorge at Sukkur, three canals on the right and four on the left bank, each with a separate head regulator. The Right Bank System comprises the North-Western Canal, the Rice Canal and the Dadu Canal. The Left Bank System comprises a large new perennial canal called the Rohri Canal, a perennial supply channel to feed the Eastern Nara River and the canals dependent thereon, and two high level canal feeders for irrigation of lands in the Khairpur State. The Barrage under the system of scientific control, gives the necessary supply to each canal at all stages of flow of the river. The gross expenditure (direct charges) incurred on this scheme to the end of 1943-44 is about Rs. 26,70† crores. The Barrage and canals were formally opened by His Excellency the Viceroy on 13th January 1932 and have been in operation since the kharif season of 1932.

For detailed note regarding the progress of work on this scheme, see paragraphs 212—219 below.

* According to the second revised recapitulation statement sanctioned by Government in April 1936, the project is estimated to cost Rs. 19·30 crores for direct and indirect charges.

† This figure is exclusive of recovery of Rs. 12,88,591 paid by the Khairpur State as the share of the cost of Barrage, Rs. 1,09,21,492 paid by the Government of India as share of the cost on account of irrigation in the Nasirabad Tahsil to the end of 1943-44, Rs. 31,70,218 receipts on capital account from 1936-37 to 1943-44 utilised to meet interest charges and Rs. 4,63,39,986 write back of interest during 1936-37 to 1943-44 capitalised in the past. It does not include the total capital cost amounting to Rs. 3,02·9 lakhs (direct charges) of inundation canals merged in the Lloyd Barrage Unified System.

(B) INUNDATION CANALS.

48. Several indigenous channels existed before the British assumed control of Sind in 1843, but these works were generally neglected and in some cases had fallen into disuse. It was due to the initiative of Sir Bartle Frere, the then Commissioner in Sind, that the work of improvement was taken up in real earnest. A brief account of the more important of the inundation canal systems improved by the British Government is given below.

49. *Begari Canal.*—The first canal to be improved in 1855 was the Begari Canal which takes off from the Indus on the Right Bank some 40 miles below the northern boundary of Sind and runs almost due west towards the hills of Baluchistan. The main canal is of considerable size having a discharge of about 7,750 cubic feet a second at its head. The total length of main and branch canal is some 153 miles. Rs. 25.58 lakhs have been spent on this canal up to the end of 1943-44.

50. *Desert Canal.*—This canal system owes its origin to Sir John Jacob. The main canal runs parallel to and just south of the Baluchistan border and has been an important factor in weaning the frontier tribes from their habits of lawlessness and rapine. A beginning was made with the acquisition by Government of the Maksudowah, a private canal, in 1852 and this was gradually extended and improved by the Frontier authorities. In 1871-72 the work was handed over to the Irrigation Department and in 1873 the excavation of the present canal was commenced. The whole system was remodelled and extended in 1906. The main canal has a discharge of about 4,045 cubic feet a second. Rs. 29.09 lakhs have been spent on this canal up to the end of 1943-44.

51. *Unharwah.*—The Unharwah has its head some 35 miles below that of the Desert Canal on the same side of the river. It originated like the latter in a private water-course which was improved and extended between 1884-87, Rs. 9·37 lakhs have been spent on this canal up to the end of 1943-44. It has a discharge of 2,200 cubic feet a second.

52. *Sind Canal.*—This canal system constructed at a cost of Rs. 8.67* lakhs to the end of 1943-44 irrigates a portion of the Sukkur Collectorate.

53. *Mahiwah.*—The Mahiwah is situated on the left bank of the Indus in the northernmost corner of Sind and draws its supply from the Gudu Dhand, a branch of the main river, and serves a portion of the Sukkur Collectorate, Rs. 20·66 lakhs have been spent on this canal up to end of 1943-44.

54. *Fuleli Canal.*—The Fuleli Canal in the Hyderabad district, the largest of the old Sind Canal Systems, was opened in 1861. Including branches it has a total length of 365 miles; the discharge of the main canal at head is 11,500 cubic feet a second and about Rs. 61.10 lakhs have been spent on it up to the end of 1943-44. The canal is being remodelled and improved at a cost of Rs. 49·98 lakhs.

55. *Vazirani Canal.*—The Vazirani Canal, originally known as Pinyari Canal, was a branch of the Indus. With the construction of the Lloyd Barrage, there was deficiency of water supply. Other small canals *ex*-Indus *viz.* Sattah, Khanto, Nasirwah, Mattawah, Mirwah etc. have been combined with the Vazirani Canal System and it is being remodelled at a cost of Rs. 34·80 lakhs. The return is being revised including branches, it has a total length of 275 miles, and the discharge at the head is 9,256 cubic ft. per second. Rs. 53.55 lakhs have been spent on this canal up to the end of 1943-44, after taking into account credit of Rs. 1.40 lakhs for machines transferred to Haleji works.

56. The other inundation canals, such as the Ghar, the Western Nara, the Dad and the Nasrat, have either been scrapped or short lengths thereof utilised for the Barrage Canal System. The Jamrao and the Mithrao Canals have been remodelled and now derive a very much improved supply in consequence of assured command from the Barrage and the canalisation of the Eastern Nara River as a part of the Lloyd Barrage Scheme.

* These are net figures after transfer of the portion of the capital expenditure of merged canals to the Lloyd Barrage Unified System. The figure for the Sind Canal has undergone a change owing to a rectification of the accounts in 1941-42.

XVII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT.

Revenue.

57. The revenue derived from irrigation works for which Capital Accounts are kept is classified under two heads, *viz.*, (*a*) direct receipts and (*b*) that portion of the land revenue which is credited to irrigation. The former head (*a*) includes the sale-proceeds of water supplied for irrigational and non-irrigational purposes, the sale-proceeds from canal plantations and of other canal produce (*e. g.*, wood and grass), etc., while the latter head (*b*) represents the irrigation share of the land revenue.

58. The working expenses of the works for which Capital Accounts are kept are deducted from the total receipts under the two classifications mentioned above (which total receipts are termed "Gross revenue") in order to show the "net revenue" earned.

59. The budget and revised estimates of revenue for 1944-45 together with the actuals for 1943-44 and the budget estimate of revenue for 1945-46, are shown below :—

Pages 17-33, Civil Budget Estimate.	—	Accounts, 1943-44.	Budget Estimate, 1944-45.	Revised Estimate, 1944-45.	Budget Estimate, 1945-46.
	Direct receipts	14,06	9,09	15,81	12,34
	Portion of land revenue due to works	2,61,66	3,01,34	3,41,11	3,41,54
	Gross Revenue ...	2,75,72	3,10,43	3,56,92	3,53,88
	Deduct—Working Expenses	—85,59	—73,38	—1,07,00	—65,56
	Net Revenue ...	1,90,13	2,37,05	2,49,92	2,88,32

60. The increase in the revised estimate of 'Direct receipts' is due to large receipts under 'water rates' and recoveries of arrears of 'fines'.

61. *Portion of Land Revenue due to works.*—(See paragraph 3 under 'VII-Land Revenue.')

The increase in the revised estimate of 'Working Expenses' is due to heavy expenditure for repairing damages caused to the Flood Protective Bund and channels due to hill torrents of 1944, rise in rates and materials, labour etc.

62. The provision for 1945-46 under the head "XVII—Working Expenses" has been distributed as under :—

—	Voted.	*Charged.*	Total.
Works	1,88	...	1,88
Repairs	42,11	...	42,11
Establishment including pensionary charges	22,83	2,00	24,83
Tools and Plant	1,17	...	1,17
Charges in England	2	10	12
Deduct—Recovery from the Government of India on account of Irrigation in Nasirabad Tahsil	—2,55	...	—2,55
Lump deduction for probable savings	—2,00	...	—2,00
Total ...	63,46	2,10	65,56

17—INTEREST ON WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT.

Expenditure.

——	Accounts, 1943-44.	Budget Estimate, 1944-45.	Revised Estimate, 1944-45.	Budget Estimate, 1945-46.
Irrigation Works.				
(*a*) Interest on capital outlay on the Lloyd Barrage Unified System—				
1. Transfer from "22"	1,01,09	97,62	1,04,06	1,02,24
2. Write-back from "68" of interest capitalised in the past and now met from excess revenue	75,00	75,00	92,08	...
Total (*a*) ...	1,76,09	1,72,62	1,96,14	1,02,24
(*b*) Interest on capital outlay on other Irrigation Works	10,08	10,32	10,28	10,48
Total ..	1,86,17	1,82,94	2,06,42	1,12,72

Page 69, Civil Budget Estimate.

Expenditure.

63. The capital expenditure on irrigation works has been met from (*i*) loans, (*ii*) revenue and (*iii*) the Famine Relief Fund. The interest payable on the borrowed money is being provided under the head "22—Interest on debt and other obligations". The head "17—Interest" is merely a *proforma* head to indicate the interest liabilities on the total capital outlay on all Irrigation works met from all sources, the credit of the amount shown as expenditure under this head being taken by reduction from the expenditure under the head "22—Interest".

64. In the case of the Lloyd Barrage System, the adjustment in respect of the interest charges of the system has, up to the year 1943-44, been restricted to the amount of interest actually paid on the borrowings relating to the System. The Lloyd Barrage Debt having been fully repaid during the year 1944-45, the interest on the capital outlay on this System is to be adjusted in accordance with the ordinary procedure, *viz:* on the outlay to end of the last year plus half the outlay during the current year. The current year's revised and next year's budget estimates have been framed accordingly, the rate of interest adopted being 4½ per cent.

65. With effect from 1942-43, the Lloyd Barrage debt was funded in accordance with the Debt Funding Programme, interest being paid at the rate of 4·5 per cent. and the instalment of repayment fixed at Rs. 75 lakhs. The write-back of the capitalised interest from "68" to "17" was restricted to the amount of repayment less capital receipts under '68' after meeting the capital outlay on the system.

The current year's revised estimate (92,08) in respect of the write-back from "68" represents the entire balance of the capitalised interest outstanding on the 1st April 1944 being written back to revenue as a result of the Lloyd Barrage Debt having been repaid fully during the course of the year. The next year's budget estimate on this account is accordingly nil.

66. The interest on capital outlay on irrigation works other than the Lloyd Barrage Project has been calculated at 4 per cent. which is the rate at which the interest on the consolidated debt of the Province is being paid.

XVIII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT.

Revenue.

67. The budget and revised estimates for 1944-45 together with the actuals for 1943-44, and the budget estimate for 1945-46 under this head are shown below :—

Page 34, Civil Budget Estimate.

—	Accounts, 1943-44.	Budget Estimate, 1944-45.	Revised Estimate, 1944-45.	Budget Estimate, 1945-46.
Direct receipts	14	13	25	18
Portion of Land Revenue due to works ...	3,53	3,52	3,58	3,61
Total ...	3,67	3,65	3,83	3,79

18.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES.

Expenditure.

Pages 70-74, Civil Budget Estimate.

—	Accounts, 1943-44.	Budget Estimate, 1944-45.	Revised Estimate, 1944-45.	Budget Estimate, 1945-46.
Expenditure (Public Works Department) ...	43,74	20,37	33,58	40,05
Lump deduction for probable savings ...	...	...	...	—2,00
Expenditure (Civil)	1	...	4	...
Total ...	43,75	20,37	33,62	38,05

68. The increase of 13,25 in the revised estimate is due to raising of the free board on bunds according to the latest order of the Indus River Commission, increase in rates for labour, re-distribution of establishment charges on *pro-rata* basis.

Increase in the next year's budget over the current year's budget estimate is mainly due to purchase of two sets of caterpillar tractors for bund works estimated to cost Rs. 20 lakhs; these are anticipated more than to pay for themselves during their life time owing to the very considerable reduction in rates at which they work compared with the present very inflated rates for normal labour. This saving will in due course be reflected in modified estimates under 'working expenses' etc., which will be framed as soon as the machinery is received.

69. The provision for 1945-46 has been distributed as under :—

—	Voted.	*Charged.*	Total.
Works	22,26	...	22,26
Extensions and Improvement	6,62	...	6,62
Repairs	3,89	...	3,89
Establishment including pensionary charges	6,27	29	6,56
Tools and Plant	19	...	19
Other charges	45	...	45
Charges in England	...	2	2
Grants-in-aid	6	...	6
Suspense	...	...	...
Lump deduction for probable savings.	—2,00	...	—2,00
Total ..	37,74	31	38,05

19.—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.

Expenditure.

—	Accounts, 1943-44.	Budget Estimate, 1944-45.	Revised Estimate, 1944-45.	Budget, Estimate, 1945-46.	Page 75, Civil Budget Estimate.
B.—Financed from Ordinary Revenues—					
Irrigation Works	5,74	6,98	8,21	1,72	
Total ...	5,74	6,98	8,21	1,72	

70. The capital outlay on Non-Barrage Irrigation Works from 1st April 1936 to 31st March 1941 in excess of the amount of loan savings available for the purpose on the 1st April 1936, as well as that for 1941-42, was written back to revenue during 1941-42 by transfer from the head "68—Construction, etc." to the head "19—Construction, etc." This was done during 1942-43 and 1943-44 also. The capital outlay on Non-Barrage Irrigation Works during the current year as well as the next year is also being written back to revenue.

XX and 22.—INTEREST.

Revenue.

—	Accounts, 1943-44.	Budget Estimate, 1944-45.	Revised Estimate, 1944-45.	Budget Estimate, 1945-46.	Page 35, Civil Budget Estimate.
Interest on Loans and Advances by the Provincial Government ..	9,39	2,30	3,56	2,44	
Interest realised on investments of Provincial Balances	6,08	5,04	6,42	9,54	
Interest on arrears of revenue ..	11	7	11	10	
Total ..	15,58	7,41	10,09	12,08	
Deduct—Refunds	—1	—1	—5	—5	
Total ..	15,57	7,40	10,04	12,03	

Expenditure.

Page 75. Civil Budget Estimate.

	Accounts, 1943-44.	Budget Estimate, 1944-45.	Revised Estimate, 1944-45.	Budget Estimate, 1945-46.
Interest on Ordinary Debt.				
Interest on permanent loans ..	..	..	3,00	6,00
Discount on loans ..	....	...	1,00	..
Interest on other Floating Loans	...	...	..	...
Management of Debt	..	...	2	4
Expenditure connected with the issue of New Loans	...	..	1,33	...
Interest on Loans taken from the Central Government—				
a) Lloyd Barrage Debt ..	91,80	88,43	..	..
(b) Consolidated Debt ..	15,90	15,72	11,73	7,61
Total ..	1,07,70	1,04,15	17,08	13,65
Interest on Unfunded Debt.				
State Provident Funds—				
Interest on General Provident Fund ..	2,81	3,12	2,93	3,05
Interest on Contributory Provident Fund	5	4	4	2
Total ..	2,86	3,16	2,97	3,07
Total—Interest charges ..	1,10,56	1,07,31	20,05	16,72
Transfers.				
Deduct—				
(1) Interest transferred to Commercial Departments—				
(a) 17—Interest, etc. ..	—1,11,17	—1,07,94	—1,14,34	—1,12,72
(2) Interest transferred to Forest Department (10—Forest) ..	—1	—1	—1	—1
Total—Transfers ..	—1,11,18	—1,07,95	—1,14,35	—1,12,73
Net Total ..	—62	—64	—94,30	—96,01

Revenue.

71. Interest received by Government on loans and advances made through the Provincial Loans and Advances Account (to agriculturists, local bodies, co-operative societies, Government servants, etc.), interest realised on the investments of Provincial balances and interest on arrears of revenue are credited to "XX—Interest".

72. *Interest on Loans and Advances by Provincial Government.*—The increase in the revised estimate over the budget estimate of 1944-45 is mainly due to prompt payment (including arrears of interest) by borrowers in view of their present prosperous condition. The budget estimate for 1945-46 is less than the revised estimate because most of the arrears are expected to be realised before the end of the current year.

73. *Interest realised on investments of Provincial Balances.*—The increase in the revised estimate over the budget estimate for 1944-45 is mainly due to the investment of Rs. 2 crores in the Government of India securities and the resultant interest receipts. The budget estimate for 1945-46 takes into account the interest on this investment for the whole year.

Disbursements.

74. Interest payable on (1) the borrowing of Government, (2) Unfunded Debt, *e. g.*, State Provident Funds, and (3) any charges on account of the management of debt and other miscellaneous charges in the same connection are debited to "22".

75. *Interest on permanent loans.*—The revised estimate for 1944-45 represents one half yearly instalment of interest payable in respect of the 3 per cent. Sind Government Loan 1958 floated in August 1944. The budget estimate for 1945-46 provides interest in respect of the same loan for the full year.

76. *Discount on loans.*—The revised estimate for 1944-45 represents the discount on the 3 per cent., Sind Government Loan, 1958.

77. *Management of Debt.*—The current year's revised and the next year's budget estimate represent the management charges payable to the Reserve Bank in respect of the 3 per cent., Sind Government Loan, 1958.

78. *Expenditure connected with the issue of new loans.*—The revised estimate of 1944-45 represents non-recurring expenditure on underwriting commission, brokerage, advertisement charges etc. incurred and payable to the Reserve Bank in respect of the 3 per cent., Sind Government Loan, 1958.

79. *Interest on Loans taken from the Central Government.*—

(*a*) *Lloyd Barrage Debt.*—The Lloyd Barrage Debt having been fully repaid during the current year (payment having been made actually in May 1944 but treated to have been made as on the 1st April 1944) no interest charges were required to be paid to the Central Government. Accordingly, the revised and the next year's estimates have been placed at nil.

(*b*) *Consolidated Debt.*—Under the Niemeyer award, the total debt on account of the borrowings of this Province for purposes other than the Lloyd Barrage and Canals Construction outstanding on 31st March 1937 has been reduced by Rs. 77.03 lakhs against the liabilities taken over by this Government in respect of certain Debt, Deposits and Advances heads which were "Central" up to 31st March 1937, and consolidated into a single debt carrying interest at 4 per cent. per annum repayable half yearly (1st July and 1st January) on an equated instalment basis, the period of repayment being 45 years. During the year 1944-45 an advance payment of Rs. 2 crores towards the repayment of this debt has been made by raising the 3 per cent. Sind Government Loan, 1958. This repayment was made in August but has been considered to have been made as on the 1st July 1944 (the date of instalment due), the balance of the Consolidated Debt outstanding after this advance repayment is to be repaid at the same rate of interest over the remaing period of 45 years *viz.* 37½ years, thus reducing the amount of half-yearly equated instalments on the revised basis. The revised estimate for 1944-45 and the budget estimate for 1945-46 have been framed accordingly.

Transfers.

80. *Deduct—Interest transferred to Commercial Departments.*—(*a*) 17—*Interest.*—The variations have been explained under the major head "17—Interest, etc." (*see* paragraphs 63—66).

23—APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT.

Disbursements.

Page 75, Civil Budget Estimate.

———	Accounts 1943-44.	Budget estimate, 1944-45.	Revised estimate, 1944-45.	Budget estimate, 1945-46
A—Sinking Funds—(i) Sinking Funds— 3 per cent. Sind Government Loan, 1958.	...	...	11,29	11,29
(ii) Depreciation Fund— 3 per cent. Sind Government Loan, 1958.	...	...	3,00	3,00
B—Other Appropriations— Re-payment of the Consolidated Debt	4,37	4,55	2,02,37	2,32
C—Transfers—*Deduct*— Proceeds from the 3 per cent. Sind Government Loan, 1958	...	...	—1,99,00	...
Total charged ...	4,37	4,55	17,66	16,61

81. The minor head "Sinking Funds" is intended for the record of appropriations from revenue for maintaining a Sinking Fund and a Depreciation Fund in respect of the loans floated by the Provincial Government.

3 per cent. Sind Government Loan, 1958 of Rs. 2 crores was raised during the course of the current year for repayment of a portion of the consolidated Debt.

The contribution to the Sinking Fund has been calculated on a 14 years' basis *i.e.* for the currency of the Loan after taking into account the provision made for the Depreciation Fund (2,00,00, less 42,00 *viz.* 1,58,00). This comes to 11,29 per annum proposed to be utilised for purchasing the Loan itself.

The Depreciation Fund (3,00) is provided at 1½ per cent. of the total nominal amount (2,00,00) of the Loan and is to be used, if necessary, for purchasing the securities of the Loan for cancellation. According to the terms of notification, the Depreciation Fund is to be provided with effect from the next year (1945-46) for the currency of the Loan, *viz.* from 1945-46 to 1958-59; but in view of the present satisfactory revenue position these contributions have been provided with effect from the year 1944-45 itself to be made up to the year 1957-58.

82. The minor head "Other Appropriations" is intended for the record of appropriations from revenue for reduction or avoidance of debt other than specific appropriations for regularly constituted Sinking Funds.

The Consolidated Debt referred to under the head "22" is repayable in half yearly equated instalments at 4 per cent. over 45 years commencing from 1937. The principal portion of the instalments is debited to the head "23". The current year's revised estimate of 2,02,37 is made up as follows :—

(*a*) 1,99,00 representing net proceeds of the Loan (total repayment made against the Consolidated Debt being 2,00,00 of which 1,00 is taken as "Discount on Loans" under the head "22").

(*b*) 2,25 being the principal portion of the first half-yearly equated instalment of 10,14 on 45 years' basis paid on 1st July 1944, and

(*c*) 1,12 being the principal portion of the second half-yearly equated instalment of 4,96 in respect of the unredeemed balance of the Consolidated Debt *viz.* 1,92,00 after the repayment of 2,00,00 referred to in (a) above, spread over the balance of the 45 years' period *i.e.* 37½ years.

The next year's budget estimate of 2,32 represents the principal portion of the two half yearly equated instalments payable during that year.

83. *Transfers.—Deduct.*—The current year's revised estimate represents the net proceeds of the 3 per cent. Sind Government Loan, 1958, which have been utilised for advance repayment of the Consolidated Debt referred to in paragraph 82 above.

25—GENERAL ADMINISTRATION.

Expenditure.

Pages 76—93, Civil Budget Estimate.

——	Accounts, 1943-44.	Budget Estimate, 1944-45.	Revised Estimate, 1944-45.	Budget Estimate, 1945-46.
A.—Heads of Provinces.				
Salary of the Governor	66	66	66	66
Deduct—Recoveries on account of family allotments of officers.	—16	—16	—16	—16
Secretarial Staff of the Governor	49	54	54	60
Staff and Household of the Governor ..	71	79	78	77
Sumptuary Allowance of the Governor ..	8	8	8	8
Expenditure from Contract Allowance ..	23	21	24	21
Tour expenses	35	22	32	38
Ministers	2,06	2,11	2,14	2,78
Other Charges	1	..	....	....
Total, Heads of Provinces	4,43	4,45	4,60	5,32
B.—Legislative Bodies.				
Provincial Legislative Assembly ..	1,00	1,27	1,27	1,43
Legislative Assembly Department ..	51	58	65	72
Elections for Legislatures	1	1	1	1
Total, Legislative Bodies ..	1,52	1,86	1,93	2,16
C.—Secretariat and Headquarters Establishments.				
Civil Secretariat	6,80	9,15	11,13	12,53
Public Service Commission	38	38	39	39
Local Fund Audit Establishment ..	34	34	34	36
Total, Secretariat and Headquarters Establishments	7,52	9,87	11,86	13,28
D.—Commissioners.				
Revenue Commissioner	65	65	69	70
Total, Commissioners ..	65	65	69	70
E.—District Administration.				
General Establishments	12,04	12,43	13,47	16,04
Sub-Divisional Establishments ..	6,17	6,61	6,82	7,32
Deduct—Establishment charges recoverable from other Establishment Depts.	—4,54	—4,51	—4,53	—4,57
Total, District Administration ..	13,67	14,53	15,76	18,79
G.—Miscellaneous.				
Discretionary grants by Heads of Provinces, etc.	15	15	15	15
Expenditure from Rural Reconstruction Grants	32	50	32	42
Miscellaneous	59	76	64	82
Total, Miscellaneous ..	1,06	1,41	1,11	1,39
H.—Charges in England.				
Charges in England	72	77	60	65
Grand Total ..	29,57	33,54	36,55	42,29

84. *Secretarial Staff of the Governor.*—The increase in the next year's estimate is due to provision at enhanced rates of dearness, local and compensatory allowances and grant of war allowance.

85. *Staff and Household of the Governor.*—The decrease in the revised and the budget estimate of the next year as compared with the budget estimate of the current year is due to the transfer of the provision for the maintenance of the official railway saloon to the head "Tour Expenses".

86. *Ministers.*—The increase in the revised estimate is on account of grant of war allowance, enhanced rates of travelling allowance, grant of conveyance allowance to Personal Assistants to the Ministers, counterbalanced by savings under pay of Ministers and Parliamentary Secretaries. The increase in the next year's estimate is on account of provision for one more Minister and Parliamentary Secretary, the requisite staff of the Minister and provision for his travelling allowance.

87. *Provincial Legislative Assembly.*—The increase in the next year's estimate is on account of the increased provision for travelling allowance as a result of the revised higher rates.

88. *Legislative Assembly Department.*—The increase in the revised estimate is on account of the higher rate of pay drawn by the Secretary as compared to his predecessor for whom provision was made in the budget, increased rate of compensatory and dearness allowances, grant of war and local allowances. The effect of these increases for the full year accounts for the higher estimate of the next year.

89. *Civil Secretariat.*—The increase in the revised estimate is due to (i) the creation of 4 posts of Assistant Directors of Civil Supplies for Textiles, Fuels, Accounts and Paper work, (ii) the necessary staff for these officers, (iii) sanction of additional establishment for Post War Development Department etc., (iv) grant of war, local and compensatory allowances, (v) increase in the rates of dearness, compensatory and local allowances, (vi) revision of the Secretariat scales of pay and (vii) increased provision for contingent expenditure especially of the Department of Food and Civil Supplies. The next year's estimate is higher as a result of the effect of these charges for the full year.

90. *Revenue Commissioner.*—The increase in the revised estimates is mainly on account of the higher pay drawn by the Revenue Commissioner on his promotion to I grade. The increase in the next year's estimate is due to higher rates of travelling and compensatory allowances.

91. *General Establishment.*—The increase in the revised estimate over the current year's budget estimate is due to (1) continuation of the post of Deputy Collector, Sanghar Division, up to 28th February 1945; (2) creation of certain staff for Hyderabad Rationing and Price Control work in the districts, (3) increase in the rates of travelling and dearness allowances, and (4) increased contingent expenditure under service postage and telegrams. The further increase in the next year's estimate is due to the effect of items (2) to (4) above for the full year and other normal growth in expenditure.

92. *Sub-Divisional Establishment.*—The increase in the revised estimate over the current year's budget estimate is due to increased rates of travelling and dearness allowances. The increase in the next year's estimate is due to the effect of the increased rates of dearness allowance for the full year.

93. *Expenditure from Rural Reconstruction.*—The revised estimate is based on the progress of works during the current year.

94. *Miscellaneous.*—The decrease in the revised estimate is due to closure of the scheme of construction of model villages. The increase in the next year's estimate as compared with the revised estimate of current year is due to higher rates of travelling, dearness, compensatory and local allowances and starting of tree plantation scheme and financing of rural reconstruction from provincial revenues as explained in the statement of new items of expenditure.

95. *Charges in England.*—The change in the personnel of the officers entitled to overseas sterling pay accounts for the variation in the current year's revised and next year's budget estimates.

XXI AND 27—ADMINISTRATION OF JUSTICE.

Revenue.

——	Accounts, 1943-44.	Budget Estimate, 1944-45.	Revised Estimate, 1944-45.	Budget Estimate, 1945-46.
Sale-proceeds of unclaimed and escheated property	57	7	28	16
Court fees realised in cash	2	2	5	3
General fees, fines and forfeitures ..	3,92	2,00	7,00	2,60
Pleadership Examination fees ..	2	1	1	..
Receipts of the Official Assignee ..	12	10	10	10
Miscellaneous fees and fines ..	21	16	20	17
Miscellaneous	28	20	28	26
Recoveries of overpayments ..	3	1	2	..
Collection of payments for services rendered	1	1	1	..
Total ..	5,18	2,58	7,95	3,38
Deduct—Refunds	—38	—20	—15	—27
Total ..	4,80	2,38	7,80	3,11

Page 36, Civil Budget Estimate.

Expenditure.

——	Accounts, 1943-44.	Budget Estimate, 1944-45.	Revised Estimate, 1944-45.	Budget Estimate, 1945-46.
Chief Courts	2,97	3,08	3,13	3,20
Law Officers	2,05	1,71	1,97	1,93
Administrator-General and Official Trustee	1	1	1	1
Official Assignee	19	21	23	26
Civil and Sessions Courts	5,56	5,81	6,39	6,29
Courts of Small Causes	63	65	66	72
Criminal Courts	2,38	2,01	2,55	2,11
Charges in England	3	3	3	39
Total ..	13,82	13,51	14,97	14,91

Pages 94-101, Civil Budget Estimate.

Revenue.

96. The increase in the revised estimate for 1944-45 and the budget estimate for 1945-46 over the budget estimate for 1944-45 is mainly under 'Magisterial Fines' and is due to imposition of heavy fines under Defence of India Rules.

Expenditure.

97. *Chief Courts, Official Assignee, Courts of Small Causes.*—The increase in the revised estimate for 1944-45 and the budget estimate for 1945-46 as compared with the budget estimate for 1944-45 is due to the increase in the rates of various allowances.

98. *Law Officers.*—The increase in the revised estimate for 1944-45 and the budget estimate for 1945-46 over the budget estimate for the current year is due to the general increase in criminal work in the province, the appointment of a Special Public Prosecutor to conduct cases under the Sind Suppression of Hur (Outrages) Act, and also to the absence of budget provision for the staff of the Advocate-General and contingent expenditure for his new office.

99. *Civil and Sessions Courts.*—The increase in the revised estimate for 1944-45 and the budget estimate for 1945-46 over the budget estimate for the current year is due to the creation of the temporary posts of Assistant Judges at Larkana, Hyderabad and Sukkur, opening of Sub-Court at Mithi and increase in the rates of dearness, travelling and other allowances.

100. *Criminal Courts.*—The increase in the revised estimate for 1944-45, over the budget estimate for 1944-45 is due to the creation of the posts of Special Magistrates at Badin, Matli, Tando Allahyar and Dadu, Additional Resident Magistrate, Larkana, Special First Class Magistrate, Sakro and Fourth Additional City Magistrate, Karachi, and increase in contingent expenditure.

101. *Charges in England.*—The increase in the budget estimate for 1945-46, over the budget estimate and revised estimate for 1944-45 is on account of provision made for two Judges of the Chief Court who intend proceeding on leave to England during 1945-46.

XXII AND 28.—JAILS AND CONVICT SETTLEMENTS.

Revenue.

Page 37, Civil Budget Estimate.

	Accounts, 1943-44.	Budget Estimate, 1944-45.	Revised Estimate, 1944-45.	Budget Estimate, 1945-46.
Jails	97	35	93	85
Jail manufactures .. — —	1,27	60	70	70
Recoveries of overpayments ..	1	..	1	....
Total ..	2,25	95	1,64	1,55

Expenditure.

Pages 102—107, Civil Budget Estimate.

	Accounts, 1943-44.	Budget Estimate, 1944-45.	Revised Estimate, 1944-45.	Budget Estimate, 1945-46.
Jails	19,59	17,98	19,90	18,46
Jail manufactures	71	69	89	70
Charges on account of persons detained or confined in jails outside the Province	1,03	48	1,03	63
Charges in England	4	4	4	4
Total ..	21,37	19,19	21,86	19,83

Revenue.

102. *Jails.*—The increase in the revised estimate over the budget estimate for 1944-45 is due to (i) the employment of a larger number of convicts for labour on extramural works, and (ii) increased rates of labour charges for the hire of such convicts. The budget estimate for 1945-46 follows the revised estimate.

103. *Jail Manufactures.*—The increase in the revised estimate over the budget estimate for 1944-45 is due to increase in the rates of manufactured articles.

Expenditure.

104. *Jails.*—The increase in the revised estimate over the budget estimate for 1944-45 is due to :—

(i) the grant of—
  (a) compensatory allowance at 10 per cent. of pay to the staff of the Central Prison, Sukkur;
  (b) special pay at 15 per cent. of pay to the staff of the Central Prison, Hyderabad; and
  (c) war allowance and increase in rates of various other allowances.

(ii) the increase in the prices of all essential commodities especially medicines;

(iii) the late supply of military blankets and consequent adjustment in the accounts for 1944-45; and

(iv) the continuance of the Hur Concentration Camp and establishment for the whole year instead of for three months only as contemplated in the first instance.

The budget estimate for 1945-46 follows the revised estimate.

105. *Jail Manufactures.*—The increase in the revised estimate for 1944-45 is due to the late supply of raw materials for the year 1943-44 and consequent adjustment in the year 1944-45.

106. *Charges on account of persons detained or confined in jails outside the Province.*—The increase in the revised estimate over the budget estimate for 1944-45 is due to the following reasons:—

(i) The intimation regarding maintenance charges of prisoners detained in Bombay Jails not having been received in time for adjustment in the last financial year and consequently had to be adjusted during the year 1944-45 in addition to the usual charges for 1944-45; and

(ii) The payment made to the Government of Bombay for the maintenance of Hurs in the Convict Settlements in that Province.

The increase in the budget for 1945-46 as compared with that for 1944-45 is due to the fact that provision has been made for the maintenance of Hurs in the Convict Settlements of Bombay Province.

XXIII AND 29.—POLICE.

Revenue.

Page 37, Civil Budget Estimate.

——	Accounts, 1943-44.	Budget Estimate, 1944-45.	Revised Estimate, 1944-45.	Budget Estimate, 1945-46.
1. Contribution for Railway Police	11	11	10	11
2. Police supplied to public departments, private companies and persons	49	47	55	50
3. Cash receipts under the Arms Act	56	50	56	52
4. Fees, fines and forfeitures	41	30	40	33
5. Recoveries of overpayments	17	2	28	5
6. Collection of payments for services rendered ...	...	7	20	9
7. Miscellaneous	31	10	14	10
Total ...	2,05	1,57	2,23	1,70
Deduct—Refunds	—1	—1	—1	...
Total ...	2,04	1,56	2,22	1,70

Expenditure.

Pages 108—118, Civil Budget Estimate.

——	Accounts, 1943-44.	Budget Estimate, 1944-45.	Revised Estimate, 1944-45.	Budget Estimate, 1945-46.
1. Superintendence	1,34	1,54	1,51	1,38
2. District Executive Force	72,56	74,00	82,86	92,61
3. Police Training School	87	84	1,00	1,17
4. Village Police	75	86	86	1,01
5. Railway Police	2,92	2,37	2,41	2,44
6. Criminal Investigation Department... ...	2,38	2,56	2,59	2,91
7. Charges in England	44	49	37	36
8. *Deduct*—Recoveries from Government of India on 80 per cent. basis as the result of financial arrangement of 1942	—20,68	—25,01	—29,90	—37,44
Total ...	60,58	57,65	61,70	64,44

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Revenue.

107. The increase in the revised estimate as compared with the current and next year's buget estimates is mainly under "Recoveries of overpayments"; "Collection of payments for services rendered" and "Fees, Fines and Forfeitures" and is due to the credit of unspent balance of the amount drawn by the District Superintendent of Police, Thar Parkar, for the purchase of camels last year and increased recovery to be made from Reserve Bank of India for police supplied to them and increased receipts due to increase in the number of vehicles as a result of petrol rationing.

Expenditure.

108. *Superintendence.*—The decrease in the next year's budget as compared with the current year's revised estimate is due to the abolition of one of the posts of Deputy Inspectors-General of Police and his staff.

109. *District Executive Force.*—The increase in the revised estimate of the current year as compared with the current year's budget is due to (1) increase in the strength of Karachi Police, (2) patrolling of canals, (3) substitution of police guard for Hur Concentration Camp in place of military guard, (4) additional police employed for catching Hur absconders, (5) purchase of motor buses, (6) police borrowed from other provinces, (7) appointment of 5 more company commanders, and (8) increased rates of allowances.

The increase in the next year's budget as compared with the current year's revised estimate is mainly due to (1) effect of increased rates of allowances for the whole year, (2) addition of two more companies to the Sind Police Rifles, (3) increased expenditure on account of motor car contingencies as a result of increased number of motor buses, (4) increase in the number of drivers; and (5) inclusion of the provision for Police Jail Guards.

110. *Police Training School.*—The increase in the revised estimate as compared with the current year's budget estimate is due to increase in the staff and increased rates of allowances. It is also due to the payment of rent for the building. The increase in the next year's budget as compared with the current year's revised is due to the effect of these increases for the whole year.

111. *Village Police.*—The increase in the next year's budget estimate as compared with the budget and revised estimate of the current year, is due to increase in the pay and allowances of Pagis.

112. *Criminal Investigation Department.*—The increase in the next year's budget estimate as compared with the budget and revised estimates of the current year is due to the effect of increase in dearness, compensatory and conveyance allowances and grant of war allowance for the whole year and increase in establishment for Hur Intelligence Bureau.

113. *Charges in England.*—The decrease in the revised estimate for the current year as compared with the budget estimate is due to less number of Indian Police Officers posted in Sind for whom Overseas Pay is payable.

30—PORTS AND PILOTAGE.

Expenditure.

		Accounts, 1943-44.	Budget Estimate, 1944-45.	Revised Estimate, 1944-45.	Budget Estimate, 1945-46.
Page 118, Civil Budget Estimate.	Ports Establishment	3	2	2	2

Expenditure.

114. The provision represents the Sind Government's share of the cost of the Ship Survey Department, Karachi, payable to the Central Government for the work done on behalf of the Provincial Government.

XXVI AND 37—EDUCATION.

Revenue.

—	Accounts, 1943-44.	Budget Estimate, 1944-45.	Revised Estimate, 1944-45.	Budget Estimate, 1945-46.
A.—University	...	...	...	...
B.—Secondary	85	80	92	84
C.—Primary	...	...	...	...
D.—Special	1	...	1	1
E.—General	69	42	69	49
Deduct—Refunds	...	...	—1	—1
Total ...	1,55	1,22	1,61	1,33

Page 38, Civil Budget Estimate.

Expenditure.

—	Accounts, 1943-44.	Budget Estimate, 1944-45.	Revised Estimate, 1944-45.	Budget Estimate, 1945-46.
A.—University	94	85	1,14	94
B.—Secondary	5,72	6,18	6,56	7,06
C.—Primary	23,66	28,75	33,31	37,18
D.—Special	1,34	1,34	1,43	1,75
E.—General	4,27	4,95	5,60	6,20
Total ...	35,93	42,07	48,04	53,13

Pages 119—126, Civil Budget Estimate.

Revenue.

115. *B.—Secondary.*—The increase in the revised estimate is due to larger receipts of fees expected as a result of increased number of students. The next year's estimate is based on the actuals of 1943-44.

116. *E.—General.*—The receipts under this head are fluctuating as a result of adjustment of grants-in-aid which are paid to local bodies on a provisional basis in the first instance.

Expenditure.

117. *A.—University.*—The increase in the revised estimate is due to the grant payable to the Sind Madressah College and special building grants to the D.J. Sind and the N. E. D. Engineering Colleges. The decrease in the next year's estimate as compared with the current year's revised estimate is due to the fact that special building grants to the Colleges will not be paid next year.

118 *B.—Secondary.*—The increase in the revised estimate over the current year's budget estimate is due to special building grants to schools and dearness allowance to non-Government Secondary School staff. The increase in the next year's estimate is on account of special grants to non-Government Secondary Schools and starting of a Government Secondary High School for Girls as explained in the statement of new items of expenditure.

119. *C.—Primary.*—The increase in the revised estimate is due to revision of the scales of pay of primary teachers under Local Bodies and in Mulla Schools and enhanced rates of dearness allowance to teachers in Mulla Schools. The increase in the next year's estimate is due to (i) grant of permanent travelling allowance to peons of Mulla Schools, (ii) appointment of additional teachers for Mulla Schools and increased grant to Mulla Schools and (iii) introduction of compulsory primary education in 6 more talukas as explained in the Statement of New Items of Expenditure.

120. *D.—Special.*—The increase in the revised estimate is due to increase in the rates of dearness allowance and stipends to students and grant of war allowance. The increase in the next year's estimate is due to the opening of an additional Training School for Teachers as explained in the statement of new items of expenditure.

121. *E.—General.*—The increase in the revised estimate is due to increased rates of dearness allowance, local and compensatory allowances, larger provision required for contingencies and more scholarships sanctioned during the year. The next year's estimates show the effect of these increases for the full year.

XXVII AND 38—MEDICAL.

Page 38, Civil Budget Estimate.

——	Accounts, 1943-44.	Budget Estimate, 1944-45.	Revised Estimate, 1944-45.	Budget Estimate, 1945-46.
Medical School and College Fees ..	10	9	11	11
Hospital receipts	51	50	58	50
Mental Hospital receipts	38	30	30	35
Contributions	93	1,00	97	1,00
Income from Endowments	3	3	3	3
Recoveries of overpayments ..	..	..	....	..
Collection of payments for services rendered	7	..	1	..
Miscellaneous	5	3	6	3
Sale of Medicines..	4	...	....	..
Total ..	2,11	1,95	2,06	2,02
Deduct—Refunds	—2	—2	—2	—2
Total ..	2,09	1,93	2,04	2,00

Expenditure.

Pages 127-133, Civil Budget Estimate.

——	Accounts, 1943-44.	Budget Estimate, 1944-45.	Revised Estimate, 1944-45.	Budget Estimate, 1945-46.
Medical Establishment	1,21	1,26	1,38	1,38
Hospitals and Dispensaries	7,43	8,31	10,47	10,70
Grants for Medical Purposes.. ..	90	72	1,00	79
Medical Colleges and Schools ..	88	2,45	2,46	2,00
Mental Hospitals	92	86	1,02	1,02
Charges in England	8	7	7	7
Total ..	11,42	13,67	16,40	15,96

Revenue.

122. *Hospital Receipts.*—The increase in the revised estimate as compared with the current and next year's budget estimates is due to increase in the number of patients.

123. *Mental Hospital Receipts.*—The increase in the next year's budget estimate as compared with the budget estimate and the revised estimate of the current year is due to increased receipts expected to be recovered from better class patients.

124. *Contributions.*—The decrease in the revised estimate as compared with the current year's budget estimate is due to the fact that it was expected to open extra new grant-in-aid dispensaries during the year which could not be done due to paucity of Medical Officers hence the decrease in contribution recoverable from local bodies.

Expenditure.

125. *Medical Establishment.*—The increase in the revised and the next year's estimates as compared with budget estimate for the current year is due to sanction of war allowance and increased rate of dearness allowance, Karachi Local Allowance and revised rate of travelling allowance. The increase in the current year is also due to amount required for the Flood Relief work for which no provision was made in the budget estimate.

126. *Hospitals and Dispensaries.*—The increase in the revised estimate as compared with budget estimate for 1944-45 is mainly due to (*a*) enhanced prices of articles, medicines, clothing, etc., (*b*) purchase of A.R.P. Stores for Civil Hospitals, (*c*) purchase of instruments for the Blood Bank, (*d*) special grant-in-aid sanctioned for certain institutions, and (*e*) increase in the rates of allowances.

The increase in the budget estimate for 1945-46 as compared with budget estimate for 1944-45 is mainly due to (i) extension of the Karachi Civil Hospital, (ii) conversion of 4 Subordinate Medical Officers' posts into Class II Provincial posts, (iii) provision for 5 more travelling dispensaries as explained in the statement of new items of expenditure, and (iv) taking over the Zanana Mission Hospital at Sukkur.

127. *Grant for Medical Purposes.*—The increase in the revised estimate as compared with the budget estimate of the current year is mainly due to sanction of special building grant for Seth Hiranand Mendo Charitable Eye Hospital, Shikarpur, and grant to Health Visitors, Midwives Nursing Council.

128. *Medical Colleges and Schools.*—The decrease in the next year's estimate is due to less provision required for the equipment of the Medical College.

129. *Mental Hospitals.*—The increase in the revised estimate for 1944-45 and budget estimate for 1945-46 is due to increase in the rate of allowances and additional amount required under contingencies.

XXVIII AND 39—PUBLIC HEALTH.

Revenue.

——	Accounts, 1943-44.	Budget Estimate, 1944-45.	Revised Estimate, 1944-45.	Budget Estimate, 1945-46.
Sale-proceeds of sera and vaccines, etc.	1,72	1,00	3,03	1,99
Contributions	52	51	57	51
Recoveries of overpayments	5	....	1	....
Collection of payments for services rendered	1,77	10	21	..
Miscellaneous	30	25	24	27
Total	4,36	1,86	4,06	2,77

Page 39, Civil Budget Estimate.

Expenditure.

——	Accounts, 1943-44.	Budget Estimate, 1944-45.	Revised Estimate, 1944-45.	Budget Estimate, 1945-46.
Public Health Establishment	1,33	1,54	1,60	1,75
Grants for Public Health purposes	2,53	98	1,31	1,38
Expenses in connection with epidemic diseases....	1,83	1,56	3,46	2,25
Bacteriological Laboratories	26	31	33	43
Pasteur Institute	4	4	4	4
Total	5,99	4,43	6,74	5,85

Pages 134-139, Civil Budget Estimate.

Revenue.

130. *Sale-proceeds of quinine, sera, vaccine, etc.*—The increase in the revised estimate and budget estimate of next year as compared with current year's estimate is mainly due to the fact that the Government of India have since released "quinine substitutes" in addition to "quinine" for departmental sale.

131. *Contributions.*—The increase in the revised estimate over the budget estimate of the current year is due to increased contributions as a result of more vaccinators.

132. *Collection of payments for services rendered.*—The increase in the revised estimate represents recovery of 1¼ per cent. scrutiny charges by the Public Health Engineering Department of Karachi Drainage Scheme estimated at 16.7 lakhs.

Expenditure.

133. *Public Health Establishment.*—The increase in the current year's revised estimate is due to enhanced rates of dearness allowance and travelling allowance and grant of war allowance. The increase in the next year's estimates is on these accounts and provision for public health propaganda as explained in the statement of new items of expenditure.

134. *Grants for Public Health purposes.*—The increase in the revised estimate over the budget estimate of the current year is due to expenditure on account of grant-in-aid to local boards for digging wells and refund of scrutiny charges at 1¼ per cent. of the estimated cost of 16.7 lakhs of the Drainage Works to Karachi Joint Water Board. The increase in next year's estimate over the budget estimate of the current year is due to provision for grant-in-aid to local bodies for village water supply scheme.

135. *Expenses in connection with Epidemic Diseases.*—The increase in the current year's revised estimate and budget estimate, 1945-46 as compared with the budget estimate of the current year is mainly due to the departmental sale of quinine and its substitutes involving larger investments on purchases, the cost of ampouling and expenses in connection with anti-malaria and anti-cholera measures.

136. *Bacteriological Laboratories.*—The increase in the revised estimate is due to higher rates of dearness allowance and Karachi Local Allowance and grant of war allowance. The increase in the next year's estimate is due to purchase of equipment for the Chemico-Bacteriological Laboratory as explained in the statement of new items of expenditure.

XXIX AND 40—AGRICULTURE.

Revenue.

Page 40, Civil Budget Estimate.

—	Accounts, 1943-44	Budget Estimate, 1944-45	Revised Estimate, 1944-45	Budget Estimate, 1945-46
Agricultural Receipts	25,67	49,69	17,13	19,07
Recoveries of overpayments	10	....	72	....
Collections of payments for services rendered	2	....	....	....
Total	25,79	49,69	17,85	19,97
Deduct.—Refunds	—4	—1	—5	—2
Total	25,75	49,68	17,80	19,05

Expenditure.

Pages 140-148, Civil Budget Estimate.

—	Accounts, 1943-44	Budget Estimate, 1944-45	Revised Estimate, 1944-45	Budget Estimate, 1945-46
Direction	78	86	83	90
Superintendence	62	62	72	78
Subordinate and Expert Staff	3,04	3,16	3,32	3,90
Experimental Farms	2,01	2,10	2,78	2,72
Agricultural Demonstration and propaganda including public exhibitions and fairs	97	1,13	1,33	1,14
Agricultural Experiments and Research	82	1,07	1,83	1,38
Agricultural Education	55	68	69	85
Agricultural Engineering	76	73	4,88	2,05
Scheme for the improvement of Agricultural Marketing in India	24	38	25	39
Special Rural Uplift Schemes	15	18	15	30
Grants-in-aid, contributions, etc.	2	2	2	2
Other charges	21,85	62,02	14,89	18,59
Works	....	....	....	....
Total	31,81	72,95	31,69	33,02

Revenue.

137. The decrease of 31,88 in the revised estimate as compared with the current year's budget estimate is solely due to the purchase of a considerably smaller quantity of paddy, wheat, millet and other seeds as in the absence of any guaranteed pure seed, the zamindars are not attracted by the seed selected by the Department. Accordingly, the amount payable by the Government of India towards the establishment and incidental charges is also proportionately reduced. Of the estimate of 42,40 as receipts from the sale of seeds and 4,81 from the Government of India, only 12,60 and 54 respectively, are expected to be realised. The decrease of 34,07 on this account and of 4 towards refunds of revenue *viz.*, 34,11, is in turn counterbalanced to the extent of 1,51, in increased farm receipts and 72, in refunds payable by the Government of India towards the excess amount spent over the anti-locust measures. The increase in the next year's budget estimate over the revised estimate is due to, (1) increased receipts from the sale of steel and iron implements, (2) receipts from the sale of fruit plants at the two nurseries to be established at the Agricultural Research Stations, Sakrand and Dokri, and (3) receipts from the marketing of graded wool.

Expenditure.

138. *Direction.*—The decrease in the revised estimate is due to the Director of Agriculture being on leave for one month and certain posts lying vacant. The increase in the next year's estimate is mainly due to a new Director of Agriculture who is proposed to be appointed on a higher scale of pay.

139. *Superintendence.*—The increase in the revised estimate over the current year's budget estimate is mainly due to the increase in the rates of allowances. The increase in the next year's budget estimate over the revised estimate is due to, (1) the increments earned by the staff, (2) increase in office contingencies owing to the post-war development schemes and (3) increased rent payable for some offices.

140. *Subordinate and Expert Staff.*—The increase in the revised estimate is mainly due to the increase in the rates of allowances. The increase in the next year's budget estimate over the revised estimate is mainly due to, (1) the normal increments earned by the staff, (2) increase in the rates of allowances, and (3) additional staff to be employed (*a*) for the mango budding scheme and (*b*) in connection with the two nurseries to be established at the Agricultural Research Stations, Sakrand and Dokri.

141. *Experimental Farms.*—The increase in the revised estimate is mainly due to rehabilitation of the Willingdon Cattle Farm, Malir, and increase in the rates of wages, fodder, etc. The increase in the next year's budget estimate is due to, (1) provision made for replacement of machinery and implements, etc., (2) increase in the rates of material and wages, (3) contingent expenditure in connection with the establishment of two nurseries at Sakrand and Dokri, and (4) contingent expenditure on mango budding scheme.

142. *Agricultural Demonstration and Propaganda including Public Exhibitions and Fairs.*—The increase in the revised estimate over the current year's budget estimate is due to, (1) additional capital expenditure on the Shorki Farm, (2) expenditure in connection with the War Services Exhibition, and (3) general increase in cost of labour, material, etc.

143. *Agricultural Experiments and Research.*—The increase in the revised estimate over the current year's budget estimate is mainly due to the absence of budget provision for, (1) scheme for composting town refuse into manure, (2) Research on Black-headed cricket, (3) Rice stemborer control measures, (4) Provincial contribution for the Cotton Physiological Research Scheme, and (5) expenditure on acquisition of land for the long staple Cotton Scheme. The increase in the next year's estimate over the current year's budget estimate is due to the provision made for (1) scheme for composting town refuse into manure, (2) rice stemborer control measures, (3) Provincial contribution for Cotton Physiological Research Scheme, and (4) co-operative experiments on seed dressing which is to be started during the next year.

144. *Agricultural Education.*—The increase in the next year's budget estimate over the current year's budget estimate is mainly due to, (1) the increase in the rate of scholarships and creation of four new scholarships for postgraduate courses, (2) provision required for running new electric plant and (3) normal increments earned by the staff.

145. *Agricultural Engineering.*—The increase in the revised estimate over the current year's budget estimate is mainly due to the scheme for purchase of iron and steel for the manufacture of agricultural implements. The increase in the next year's estimate over the current year's budget estimate is mainly due to the provision required for purchase of iron and steel and provision made for training of 12 mechanics at Sakrand and Hyderabad.

146. *Scheme for improvement of Agricultural Marketing in India.*—The decrease in the revised estimate as compared with the current year's budget estimate is due to, (1) the schemes for Mango, Flour and Rice grading stations not having been launched owing to abnormal market conditions, and (2) the organisation of the egg collecting centres having been given up. The increase in the next year's estimate over the current year's budget estimate as well as the revised estimate is mainly due to the provision made for the scheme regarding compulsory grading of wool.

147. *Special Rural Uplift Scheme.*—The decrease in the revised estimate as compared with the current year's budget estimate is due to decreased expenditure on purchase of implements. The increase in the next year's estimate over the current year's budget estimate is mainly due to the provision made for the extension of nurseries at Pithoro and Bhan and setting up of a new nursery in the compound of the Public Works Department Bungalow at Mitho Khoso in the Nawabshah district.

148. *Other Charges.*—The decrease of 47,13 in the revised estimate as compared with the current year's budget estimate is mainly due to the fact that a considerably smaller quantity of paddy, wheat, millet and other seeds was purchased for the reason explained for decrease in revenue. Out of the provision of 57,90 for the purchase of various seeds, only 11,77 are expected to be spent.

XXX AND 41—VETERINARY.

Revenue.

Page 40, Civil Budget Estimate.

—	Accounts, 1943-44.	Budget Estimate, 1944-45.	Revised Estimate, 1944-45.	Budget Estimate, 1945-46
Other Receipts	6	7	7	8
Total	6	7	7	8

Expenditure.

Pages 149-152, Civil Budget Estimate.

—	Accounts, 1943-44.	Budget Estimate, 1944-45.	Revised Estimate, 1944-45.	Budget Estimate, 1945-46
Superintendence	22	23	29	27
Veterinary Education and Research	11	14	15	22
Subordinate Establishment	63	79	76	89
Hospitals and Dispensaries	14	14	14	14
Breeding operations	3	1	1	1
Prizes	....	....	....	....
Other Charges	6	6	6	6
Charges in England	1	1	1	1
Total	1,20	1,38	1,42	1,60

Expenditure.

149. *Superintendence.*—The increase in the revised and the next year's estimates over the current year's budget is due to purchase of more sera and vaccines and import of Tetrachloride and enhanced rates of travelling, dearness, compensatory and war allowances.

150. *Veterinary Education and Research.*—The increase in the revised and the next year's estimates over the current year's budget is due to (*i*) the grant of scholarships to Sindhi students sent to the Punjab Veterinary College, Lahore, and payment of capitation grant to that institution, and (*ii*) payment of Government contribution to General Provident Fund of the Veterinary Investigation Officer and revised pay scale.

151. *Subordinate Establishment.*—The decrease in the revised estimate as compared with the current year's budget is due to some posts of Veterinary Assistant Surgeons lying vacant. The increase in the next year's estimate over the current year's budget is due to the appointment of non-Sindhi Veterinary Subordinates and increased rates of travelling and dearness allowances.

XXXI AND 42.—CO-OPERATION.

Revenue.

Page 41, Civil Budget Estimate.

—	Accounts, 1943-44.	Budget Estimate, 1944-45.	Revised Estimate, 1944-45.	Budget Estimate, 1945-46.
Audit fees	20	20	20	20
Miscellaneous Receipts	2	2	2	....
Total ..	22	22	22	20
Deduct-Refunds ...	—1	..	—1	....
Total ..	21	22	21	20

Expenditure.

	Accounts, 1943-44.	Budget Estimate, 1944-45.	Revised Estimate, 1944-45.	Budget Estimate, 1945-46.
Direction	37	45	43	53
Superintendence	56	64	61	72
Grants-in-aid	7	8	8	8
Other Charges	16	6	21	..
Total ..	1,16	1,23	1,33	1,33

Pages 153-155, Civil Budget Estimate.

Expenditure.

152—*Direction and Superintendence.*—The decrease in the revised estimate as compared with the budget estimate for 1944-45 is due to (1) appointment of new recruits in place of highly paid clerks who either went on deputation or proceeded on leave, (2) the Registrar and Assistant Registrar, for whom leave provision was made, did not avail of leave. The increase in the next year's estimate is due to enhanced rates of travelling, dearness and compensatory allowances.

153—*Other Charges.*—The increase in the revised estimate (partly offset by the non-utilization of the provision made on account of Special Recovery Staff) is due to the expenditure in connection with the appointment of the Special Enquiry Staff for which no provision exists in the current year's budget. No provision has been made for the Special Enquiry Staff in the next year's budget.

XXXII AND 43—INDUSTRIES.

Revenue.

	Accounts, 1943-44.	Budget Estimate, 1944-45.	Revised Estimate, 1944-45.	Budget Estimate, 1945-46.
Industries	1,26	1,93	1,71	1,08
Fisheries	..	....	..	..
Total ..	1,26	1,93	1,71	1,08

Page 41, Civil Budget Estimate.

Expenditure.

	Accounts, 1943-44.	Budget Estimate, 1944-45.	Revised Estimate, 1944-45.	Budget Estimate, 1945-46.
Industries	1,54	2,72	2,38	1,91
Fisheries	1	18	19	16
Grants-in-aid	5	3	4	3
Charges in England	3	..	....	..
Total ..	1,63	2,93	2,61	2,10

Pages 156-164, Civil Budget Estimate.

Revenue.

154. Receipts under this head consist of (*i*) fees realised under the Weights and Measures Act, 1932, (*ii*) credit of amounts drawn from the deposit account of grant from the Central Government for expenditure on the development of Handloom Industry and the scheme for economic development of rural areas, and (*iii*) sale proceeds of articles manufactured by the Government Demonstration Parties. The decrease in the current year's revised estimate as compared with the current year's budget estimate is due to the scheme of giving advances to weavers for purchase of yarn on Government account and realising the sale proceeds of the cloth produced by them to recoup the advance not having been put into operation. This decrease is counterbalanced by increased receipts from the deposit account of grant of the Government of India for introduction of similar new schemes. The decrease in the next year's budget estimate as compared with the revised estimate of the current year is due to the fact that no provision for such schemes has been made in the next year's budget and consequently there will be no receipts on this account.

Expenditure.

155. The decrease is mainly under item (1) Industries, and is explained as under :—

The decrease in the revised estimate as compared with the current year's budget estimate is due to the scheme of giving advances to weavers having been given up which is partly counterbalanced by an increase from the Government of India grant for introduction of similar schemes. The decrease in the next year's budget estimate as compared with the revised estimate is due to non-existence of provision for such schemes.

XXXVI AND 47.—MISCELLANEOUS DEPARTMENTS.

Revenue.

Pages 41-42, Civil Budget Estimate.

—	Accounts, 1943-44.	Budget Estimate, 1944-45.	Revised Estimate, 1944-45.	Budget Estimate, 1945-46.
Miscellaneous—				
Examination Fees	5	5	6	6
Fees for the Inspection of Steam Boilers	19	16	16	18
Administration of Indian Partnership Act, 1932	1	1	1	1
Miscellaneous	5	..	6	..
Fees under the Societies Registration Act	1	..	..	1
Total	31	22	29	26
Deduct.—Refunds..	..	..	—4	....
Total	31	22	25	26

Expenditure.

Pages 165-168, Civil Budget Estimate.

—	Accounts, 1943-44.	Budget Estimate, 1944-45.	Revised Estimate, 1944-45.	Budget Estimate, 1945-46.
Inspector of Factories	9	9	11	12
Labour..	8	18	22	21
Inspector of Steam Boilers	18	18	18	21
Examinations	3	4	4	4
Miscellaneous	4	1	2	4
Total ..	42	50	57	62

Revenue.

156. *Miscellaneous.*—The revised estimate has been based on the progress of actuals during the current year. The receipts under this head are of a fluctuating nature.

Expenditure.

157. *Labour.*—The increase in the revised and the next year's estimates is mainly due to the setting up of an Employment Exchange.

158. *Inspector of Steam Boilers.*—The increase in the next year's estimate is due to enhanced rates of travelling, dearness and compensatory allowances.

XXXIX AND 50.—CIVIL WORKS.

—	Accounts, 1943-44.	Budget Estimate, 1944-45.	Revised Estimate, 1944-45.	Budget Estimate, 1945-46.	
Revenue XXXIX	35,25	10,08	24,14	11,49	Page 42, Civil Budget Estimate.
Expenditure ("50")	41,14	40,42	48,40	1,23,52	Pages 169-190, Civil Budget Estimate.
Lump deduction for probable savings	..	..	....	—5,00	

Revenue.

159. The receipts comprise mainly rents of buildings, tolls on roads, receipts from Workshop, transfer of expenditure on the Road Development Scheme from the Road Development Account, and Miscellaneous items. The revised estimate for 1944-45 shows an increase of 14,06 as compared with the Budget Estimate for the current year. The increase is mainly due to the additional receipts expected to be transferred from the "Road Development Account" partly on account of adjustment of last year's expenditure and partly on account of execution of strategic roads which were expected to be completed last year. The increase of 1,41 in the budget estimate of 1945-46 as compared with that for 1944-45 is due to increased credit expected from Central Road Fund Special Reserve with Government of India due to more work to be done.

Expenditure.

160. The increase of 7,98 in the revised estimate for 1944-45 on the budget estimate for that year is mainly due to (*i*) increased expenditure on strategic roads (including Works, Establishment and Tools and Plant) met from the Special Reserve with the Government of India under Central Road Fund as compared to the provision made, because the works in progress then were expected to be completed during the year 1943-44 and additional programme was not known, (*ii*) more expenditure required for construction of Lorhas and buildings in connection with Hur Settlement; (*iii*) extensions to Civil Hospital, Karachi; (*iv*) construction of quarters for additional police force required for post-Martial Law period and (*v*) construction of some Provincial roads considered urgent for general development of transport facilities.

The increase in the budget estimate for 1945-46 as compared with that for 1944-45 is mainly due to the proposed construction of Provincial roads estimated to cost in aggregate about 71.6 lakhs of rupees. during that year (including Establishment, and Tools and Plant charges) These roads form a part of either general road development scheme approved by the Advisory Communications and Transport Board and sanctioned by Government or of the general scheme sanctioned for improvement and reclamation of Makhi Dhand area considered necessary for settling Hur problem. About 6·5 lakhs more are required for new Buildings for Police, Jail and

Medical Departments. The total increase over the budget estimate of 1944-45 is 83.10 lakhs but a lump sum cut of 5 lakhs is proposed to be applied under this head for probable savings, thus reducing the increase to 78·10 lakhs.

161. The amounts spent in Sind from the Central Road Fund fall into three categories. First there is the ordinary provincial share which is allotted to all provinces from the collections made from Excise Duty on the basis of the consumption of petrol in each province. Secondly there are the grants from Reserve in the Central Road Fund to assist the ordinary road development of those provinces which are ill-supplied with roads and where the ordinary petrol tax allocations are consequently rather small. Sind was granted 10 lakhs from this Reserve towards its first 5—year programme and one lakh towards its current 2—year programme. Thirdly comes the direct expenditure from the Central Road Fund by the Government of India through the agency of the Local Government on roads of strategic importance which are outside the ordinary provincial programme. The third category has come into prominence since the outbreak of the present war and some 93 lakhs of rupees have been spent to the end of 1943-44 and about 6 lakhs more are also expected to be spent during the year 1944-45. A statement of the accounts of the Central Road Fund since the separation of Sind is given at page 238 of the White Books The roads improved under the ordinary programme comprise both Provincial and District Local Board roads.

162. Ordinarily, the entire outlay on the District Local Board road should be borne by the Boards concerned, but on account of their poor financial position, Government had decided to share with them the expenditure. Accordingly, only 1/7th share of the actual expenditure upto 31st March 1942 on all roads, Provincial as well as Local Board roads, was paid by the District Local Boards in Sind. It has further been decided that the contribution of 1/7th share of the expenditure on improvements of these roads should cease and that the entire expenditure thereon should be met from the Provincial Revenues, but the maintenance of the District Local Board Roads only, although to be carried out through Government agency, should be met from District Local Board Funds. Accordingly, Local Fund Cess has been increased with effect from 1st June 1942 and 3 pies therefrom have been reserved for this purpose.

NOTE ON THE BUDGET PROVISION AND FINAL DEBIT OF EXPENDITURE ON PUBLIC WORKS DEPARTMENT ESTABLISHMENT AND TOOLS AND PLANT CHARGES.

163. The establishment engaged in the Public Works Department does work which is accounted for under several major heads, *e. g.*, Revenue Heads 'XVII', '18', '50'; Capital Heads '68' and '81' and Deposit Heads *e. g.* 'Subvention from the Central Road Fund'. In order to account for the establishment and tools and plant charges under each head, the following procedure is in force :—

(*a*) When any establishment and tools and plant are required specifically for one head only, their cost is booked under that head only as special expenditure. The expenditure on special establishment and tools and plant required for the execution of works met from the Central Road Fund, is booked under "50—Civil Works Provincial" but a corresponding credit is afforded to the revenue head "XXXIX—Civil Works". The establishment and tools and plant charges on road works of local bodies are also debited to "50" but recoveries on this account are made on a definite percentage basis, *viz.* 24 per cent. for Establishment and 3 per cent. for Tools and Plant, which represents a long term average of the incidence of such

costs and shown as reduction of expenditure. The balance on account of establishment and tools and plant is debited in the first instance, direct to the head "50—Civil Works Provincial" and is distributed at the end of the year to each major head of account in proportion to the total outlay on works and repairs and debited to each major head concerned. However, in making this *pro rata* distribution, the cost of works and repairs under "XVII" is doubled in order to allow for the cost of supervising the work of the purely revenue establishment. The demand for the special Road establishment and for the ordinary establishment charges (after deducting the *pro rata* distribution taken to the respective major heads) is made under "50—Civil Works". As a special case, special establishment employed for the Indus Water Dispute work is also in the first instance, debited to "50—Civil Works Provincial" and then distributed *pro rata* to Irrigation Heads only before the accounts of the year are closed.

(*b*) As irrigation is considered as a commercial department, the heads 'XVII', '18' (Public Works Department) and '68' are also debited with pensionary charges calculated on a certain percentage fixed by Government every year, on the cost of establishment charges debitable to these heads on a *pro rata* basis, by credit to the head "55—Superannuation, etc." where pensions of all Government servants are initially debited.

164. Extraordinary items of expenditure during the financial year 1944-45 worth notice are —

(*i*) the continuance of the special branch and sanction of the post of an Additional Assistant Secretary with the posts of one Superintendent, one Assistant and one Clerk in the Public Works Department, Secretariat to deal with the increased amount of work necessitated by the conditions created by war, such as Civil Defence, statutory control over steel, iron, cement, rubber tyres, etc, and matters connected with the construction of Aerodromes and preparation of post war development schemes. The work has also increased on account of floods of 1942 and 1944.

(*ii*) there are five Divisions in the Communications Circle. Three of which with the Circle Office were made permanent at the commencement of the year. The other two Divisions are purely temporary. One of them has been formed to look after Defence works the charges of which are recovered from the Government of India. The other Division has been created for the work of surveying and preparing plans and estimates for the Post-war Road Development Scheme in Sind.

(*iii*) the formation of two other Divisions, one in the Western Sind Circle and the other in the Eastern Sind Circle. The Division in the Western Sind Circle has been formed to carry out heavy reconstruction work caused by the floods of 1942 and 1944 and the Division in the Eastern Sind Circle has been opend for the work of constructing Lorhas, Agricultural Settlements, etc., for Hurs.

165. *Tools and Plant.*—The total estimate is based on the actual requirements of the local officers. As a rate of 3 per cent. has been prescribed for recovery in respect of works carried out for the Departments, Governments, local bodies, etc., the budget provision for ordinary Tools and Plant chargeable to such works is made at that rate and the residue is distributed over all heads, including "50—Civil Works Provincial" in proportion to the estimated outlay on works and repairs under those heads.

166. *Grants-in-Aid.*—With effect from the year 1939-40, for the purpose of accounting 6/7th expenditure upto 1941-42 and entire expenditure from 1942-43 on District Local Board roads, included in the road development programme, has been contributed by Government and is treated as 'Grant-in-Aid'. Accordingly, District Local Board roads are shown separately under the minor head 'Grants-in-Aid—Central Road Fund' and not under 'Original Works—Communications' as shown in the budgets before 1940-41.

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In addition to the amount contributed by Government, 28 per cent. (on account of 24 per cent. of Establishment, 3 per cent. of Tools and Plant and 1 per cent. of Audit Charges) of the expenditure on the roads though ordinarily recoverable from these bodies is being treated as 'Grant-in-Aid-Ordinary.'

The budget estimate for 1945-46 contains an item of Rs. 20,000 for grants to Local Bodies for construction of new Buildings for dispensaries. This amount will be placed at the disposal of the Inspector-General of Civil Hospital's for disbursement to Local Bodies who actually undertake constructions of new buildings for the purpose limited to half the noted cost of construction.

54-A—FAMINE RELIEF.

Expenditure.

Page 191, Civil Budget Estimate. ——	Accounts, 1943-44.	Budget Estimate, 1944-45.	Revised Estimate, 1944-45.	Budget Estimate, 1945-46.
Salaries and Establishment ..	20	17	27	17
Gratuitous Relief ..	9,42	9,83	15,73	4,83
Deduct—Amount transferred from Finance Relief Fund	..	...	..	..
Total ..	9,62	10,00	16,00	5,00

167. A provision of Rs. 10 lakhs had been made in the current year's budget to continue the relief operations in the flood affected areas and rural reconstruction and rehabilitation programme. The increase in the revised estimate is due to additional relief operations as a result of the recent floods (1944). The next year's provision is based on the expenditure anticipated to be incurred on the remaining programme during that year.

54-B—TRANSFERS TO FAMINE RELIEF FUND.

Expenditure.

Page 191, Civil Budget Estimate. ——	Accounts, 1943-44.	Budget Estimate, 1944-45.	Revised Estimate, 1944-45.	Budget Estimate, 1945-46.
Transfers to Famine Relief Fund ..	....	..	....	..

168. As no amount is proposed to be transferred from the "Famine Relief Fund" to the head "54-A—Famine Relief" the balance in the Fund will remain above the minimum of 12,00 prescribed under the Sind Famine Relief Fund Act, 1937, and accordingly no transfer from the Revenue Account to the Fund will be necessary.

XLIV AND 55.—SUPERANNUATION

Revenue.

——	Accounts, 1943-44.	Budget Estimate, 1944-45.	Revised Estimate, 1944-45.	Budget, Estimate 1945-46.	
					Page 43, Civil Budget Estimate.
Contributions for pensions and gratuities ...	2,03	1,09	1,37	1,24	
Deduct—Refunds	...	...	—3	...	
Total ...	2,03	1,09	1,34	1,24	

Expenditure.

——	Accounts, 1943-44.	Budget Estimate, 1944-45.	Revised Estimate, 1944-45.	Budget, Estimate 1945-46	
					pages 191-193, Civil Budget Estimate
Superannuation and retired allowances	21,40	21,13	22,30	23,46	
Compassionate allowance	15	12	15	15	
Gratuities	5	7	12	12	
Contributions for pensions and gratuities ...	1,51	1,68	1,68	1,45	
Pensions for distinguished and meritorious services or for political considerations	3	3	3	3	
Donations to Provident Funds	2	1	1	1	
Government contribution payable under the Indian Civil Service Family Pension Rules	...	1	1	1	
Covenanted Civil Service Pensions	21	21	21	21	
Charges in England	42	45	45	43	
Deduct—Pensionary charges transferred to Commercial Departments	—1,70	—2,02	—1,92	—1,26	
Total ...	22,09	21,69	23,04	24,61	

Revenue.

169. *Contributions for pensions and gratuities.*—The high actuals of the last financial year include recoveries of arrears. The increase in the revised and the next year's estimates over the current budget estimate is on account of pension contributions for Government servants sent on deputation to Control Board of Karachi Water Supply Scheme and other bodies. The decrease in the next year's estimate as compared with the current year's revised is due to less receipts anticipated on account of officers on foreign service.

Expenditure.

170. *Superannuation and retired allowances.*—The increase in the revised and the next year's estimates as compared with current year's budget is due to temporary increase in small pensions on account of war conditions which are likely to continue for some time even after the war. A further increase in the next year's estimate over the revised estimate is due to steady growth of pensionary charges.

171. *Compassionate allowances.*—The expenditure booked under this head is on account of (*a*) Compassionate allowances to persons removed from Government service for misconduct, inefficiency or insolvency (*b*) miscellaneous allowances and rewards which include wound and injury pensions.

172. *Gratuities.*—This head includes expenditure on ordinary gratuities paid in lump to Government servants and compassionate fund gratuities for the relief of Government servants dying prematurely. The increase

in the revised and the next year's estimates over the current year's budget estimate is due to additional provision required for payment to the families of Government servants dying prematurely.

173. *Contributions for pensions and gratuities.*—This head includes expenditure on account of pension contribution payable to the Bombay Government on account of officers belonging to Joint Cadre serving in Sind. The decrease in the next year's estimate as compared with the current year's revised is due to less number of officers of Joint Cadres expected to serve in Sind next year.

174. *Charges in England.*—This head includes expenditure on account of pensionary charges expected to be incurred in England in respect of pensions sanctioned by Government from 1st April 1936.

175. *Deduct—Pensionary charges transferred to Commercial Departments.*—The pensionary liability of the Irrigation Department has been taken in reduction of the expenditure under this head by transfer to the relevant irrigation heads, *viz.*, "XVII", "18" and "68". The credit under this head is of a fluctuating nature depending on the proportion of expenditure under various Public Works Department Irrigation Heads compared with the expenditure on all Public Works Department heads.

55-A.—COMMUTATION OF PENSIONS FINANCED FROM ORDINARY REVENUES.

Expenditure

Page 193, Civil Budget Estimate.

——	Accounts, 1943-44.	Budget Estimate, 1944-45.	Revised Estimate, 1944-45.	Budget Estimate, 1945-46.
Amount transferred from the head "83—Payments of Commuted Value of Pensions"	1,41	2,00	1,40	2,00

176. The debit under this head, as the head itself indicates, represents the transfer to this head of as much expenditure under "83—Payments of Commuted Value of Pensions" as is found possible to meet from the revenues of the current year. In the current and the following year, it is proposed to meet the entire expenditure on commutation of pensions from ordinary revenues and the provision has been made accordingly.

The variations are due to the fluctuating nature of the expenditure.

XLV AND 56.—STATIONERY AND PRINTING

Revenue.

Page 43, Civil Budget Estimate.

——	Accounts, 1943-44.	Budget Estimate, 1944-45.	Revised Estimate 1944-45.	Budget Estimate, 1945-46.
Stationery Receipts	2	1	4	3
Sale of Gazettes and other publications	11	8	10	8
Other Press Receipts	28	16	25	18
Deduct—Refunds	..	....	—1	—1
Total ..	41	25	38	28

Expenditure.

	Accounts, 1943-44.	Budget Estimate, 1944-45.	Revised Estimate, 1944-45.	Budget Estimate, 1945-46.	Pages 193—195, Civil Budget Estimate.
I.—Stationery—					
Stationery Offices and Stores	6	7	8	8	
Purchase of Stationery Stores	3,03	2,50	2,50	2,76	
Deduct—Value of Stationery supplied to other Governments and paying Departments ...	—4	—7	—7	—6	
Total ...	3,05	2,50	2,51	2,78	
II.—Printing—					
Government Presses	1,49	1,84	1,96	2,26	
Printing at private presses	31	30	30	35	
Cost of printing work done by other Governments	1,08	1,30	1,35	1,20	
Deduct—Cost of printing work done for other Governments and paying Departments ...	—9	—8	—8	—8	
Charges in England	5	13	12	6	
Total ...	2,84	3,49	3,65	3,79	
Grand Total ...	5,89	5,99	6,16	6,57	

Revenue.

177. *Stationery Receipts.*—The increase in the revised and the next year's estimates over the current year's budget estimate is due to increased sale of stationery boxes and condemned cycles, and anticipated realisation of sale-proceeds of forms of competitive examination for the Sind Service of Engineers.

178. *Sale of Gazettes and other Publications.*—The increase in the current year's revised estimate as compared with the current and the next years' budget estimates is due to increase in the sale of *Government Gazettes* and other publications.

178-A. *Other Press Receipts.*—The increase in the current year's revised estimate as compared with the current and the next year's budget estimates is due to (i) large number of registers having been sold by the Chief Controller of Prices (ii) paper supplied to Government contractors from Government paper stock and (iii) recovery of the cost of printing of electoral rolls for Central Assembly and the District Local Boards.

Expenditure.

179. *Purchase of Stationery Stores.*—The increase in the next year's budget as compared with the revised estimate of the current year is due to considerable rise in the prices of all stationery articles.

180. *Government Presses.*—The increase in the revised over the current year's budget estimate is due to 20 per cent. increase in the pay of all Technical employees at the Government Press and increased rates of dearness and Local Allowances. The increase in the next year's budget is due to the effect of these increases for the whole year.

181. *Printing at Private Presses.*—The increase in the next year's budget as compared with the current year's revised estimate is due to the fact that more deh maps are expected to be printed next year.

182. *Cost of printing work done by other Governments.*—The increase in the revised over the current and next year's budget estimates is due to increased number of deh maps having been printed at the Bombay Presses.

183. *Charges in England.*—The decrease in the next year's budget as compared with the revised estimate of the current year is due to less number of stationery stores being sent for from England.

XLVI AND 57.—MISCELLANEOUS.

Revenue.

Page 44, Civil Budget Estimate.

—	Accounts, 1943-44.	Budget Estimate, 1944-45.	Revised Estimate, 1944-45.	Budget Estimate, 1945-46.
Unclaimed deposits	1,30	50	73	73
Sale of old stores and materials	...	...	2	...
Fees for Government audit	5	4	4	5
Other fees, fines and forfeitures	1	5	10	4
Transfer from the Deposit Account of grants for Economic Development and Improvement of Rural Areas	32	51	32	42
Recoveries of overpayments	58	10	15	20
Collection of payments for services rendered ...	12	7	7	12
Miscellaneous	7,61	1,97	7,54	2,96
Receipts in England	1	...	...	...
Total ...	10,00	3,24	8,97	4,52
Deduct—Refunds	—4	—17	—70	—10
Total ...	9,96	3,07	8,27	4,42

Expenditure.

Pages 196—199, Civil Budget Estimate.

—	Accounts, 1943-44.	Budget Estimate, 1944-45.	Revised Estimate, 1944-45.	Budget Estimate, 1945-46.
Cost of books and periodicals	8	9	9	9
Donations for charitable purposes	28	11	60	16
Special Commissions of Enquiry	11	...	...	...
Irrecoverable temporary loans and advances written off.	...	...	2	10
Contributions	77	307	3,26	2,60
Miscellaneous Durbar charges	3	2	...	2
Expenditure on account of State Prisoners and Detenus	12	...	5	...
Miscellaneous and unforeseen charges ...	3,37	64	1,96,53	1,35,52
Charges in England	6	5	5	3
Total ...	4,82	3,98	2,00,60	1,38,52

Revenue.

184. *Unclaimed deposits.*—The current year's revised and the next year's budget estimates are based on the average of the past five years' actuals.

185. *Transfer from the Deposit Account of grants for Economic Development and Improvement of Rural Areas.*—The estimate under this head represents the amount transferred from the deposit account of grants from the Central Government for the economic development and improvement of rural areas against the expenditure incurred under the head "25—General Administration" on the connected schemes.

186. *Miscellaneous.*—The increase in the revised as compared with the current year's budget estimate is mainly due to (i) receipts on account of Ferry Tolls and Cattle Pound receipts, (ii) receipts on account of texmarking of goods seized under the Cotton and Yarn (Control) Order, 1943, (iii) receipts on account of licence fees under the Drug Control Order, 1943, (iv) receipts on account of cloth licence fees under the Cotton Cloth (Control) Order, 1944, and (v) transfer from the deposit account of grants for District Sailors', Soldiers' and Airmen's Boards. No estimate exists for items (ii) to (v) in the current year's budget. The decrease in the next year's estimate as compared with the current year's revised is due to the fact that there would be no receipts on account of item (ii) and comparatively less receipts anticipated to be realised under other items.

187. Other items under the major head are of fluctuating nature and the estimates are based on the latest information available.

Expenditure.

188. *Donations for Charitable purposes.*—The increase in the revised estimate is due to (i) Bengal Relief Fund, (ii) New Merchant Navy Club, (iii) Red Cross, (iv) Greek Relief Fund, (v) British Union Jack Club and the Women Auxiliary Corp (I) Comforts Fund, (vi) Bombay Citizens Emergency Relief Fund, (vii) Hiranand Eye Hospital, Shikarpur, (viii) Royal Indian Navy Benevolent Association, (ix) Charges for interring paupers, and (x) Maintenance of women and children sent to recognized Institutions pending trial of their cases under section 336, Indian Penal Code. Items (i) to (vi) have been brought to Assembly's notice in July 1944, Sessions.

189. *Irrecoverable temporary loans and advances written off.*—The next year's estimate is based on the probable requirements.

190. *Contributions.*—The increase in the revised estimate as compared with the current year's budget is mainly on account of (i) Grants to Local Boards for expenditure in connection with Local Board Elections, (ii) Grants to Societies for the prevention of cruelty to animals, (iii) Payments to local bodies on account of ferry tolls and cattle pound receipts, and (iv) Payments to local authorities on account of fines realised under certain Acts—partly offset by saving of the entire provision made for Guarantee to the Railway Board against loss in working Sind Left Bank Feeder Railways. The decrease in the next year's estimate as compared with the current year's revised is due to comparatively less expenditure anticipated to be incurred on the above items.

191. *Expenditure on account of State Prisoners and Detenus.*—The revised estimate is based on the latest information available.

192. *Miscellaneous and Unforeseen Charges.*—The increase in the revised estimate as compared with the current year's budget is mainly due to (i) requisition of arms, etc., under rule 75-A of the Defence of India Rules for distribution to the Village Defence Committees, (ii) expenditure in connection with District Sailors', Soldiers' and Airmen's Boards, (iii) Civil Grocery Shop, (iv) expenditure in connection with War Services Exhibition—Contingencies, and (v) transfers to the Post War Reconstruction and Development Fund (which has to be taken under this major head instead of "64-A" as done in the current year's budget estimate due to change in the accounting procedure in respect of the transfer to the Fund. The amount of transfer to the Fund depends upon the excess of revenue receipts over the revenue expenditure as explained in paragraph 237 under the deposit head). No provision exists for the above items in the current year's budget. The decrease in the next year's estimate as compared with the current year's revised is mainly due to (i) comparatively much reduced expenditure in connection with Hur Menace, (ii) less transfers to the Post War Reconstruction and Development Fund, and (iii) no provision required for expenditure in connection with War Services Exhibition.

XLIX.—GRANTS-IN-AID FROM THE CENTRAL GOVERNMENT.

Revenue.

—	Accounts, 1943-44.	Budget Estimate, 1944-45.	Revised Estimate, 1944-45.	Budget Estimate, 1945-46.
Grant-in-aid from the Central Government ...	1,05,00	1,05,00	...	...

Page 44, Civil Budget Estimate.

193. The proposal put to the Secretary of State through the Government of India for the capitalisation of the subvention to be received from the Central Government from the year 1944-45 at 4½ per cent. and repayment of the Lloyd Barrage Debt outstanding on the 1st April 1944 has been approved during the course of the current year and the decision embodied in the Government of India (Distribution of Revenues) (Amendment) Order, 1944. No subvention is therefore payable to Sind from 1st April 1944. Accordingly the current year's revised and next year's budget estimates are placed at nil.

L.—MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND PROVINCIAL GOVERNMENTS.

Revenue.

—	Accounts, 1943-44.	Budget Estimate, 1944-45.	Revised Estimate, 1944-45.	Budget Estimate, 1945-46.
L.—Miscellaneous Adjustments between the Central and Provincial Governments ...	1	1	1	1

Page 44, Civil Budget Estimate.

194. The receipts under this head represent the fees, etc., realised under the Petroleum and Explosives Acts and the Carbide of Calcium Fees Rules. Such receipts are to be retained by the Provincial Governments as payment for the agency functions carried out by them in this connection on behalf of the Central Government.

LI AND 63.—EXTRAORDINARY RECEIPTS AND CHARGES.

Revenue.

Page 45, Civil Budget Estimate. ——	Accounts, 1943-44.	Budget Estimate, 1944-45.	Revised Estimate, 1944-45.	Budget Estimate, 1945-46.
Sale of land—				
(i) Barrage Lands	2,60,23	1,31,00	2,00,00	1,44,00
(ii) Lower Sind (Karachi District) ...	6,91	5,12	4,60	8,17
(iii) Upper Sind	1,05	...	1,50	...
Total ...	2,68,19	1,36,12	2,06,10	1,52,17
Deduct—Refunds—				
(i) Barrage	—3,93	—2,00	—6,00	—3,00
(ii) Lower Sind (Karachi District) ...	...	— 12	— 10	— 17
(iii) Upper Sind	...	...	...	...
Total ...	—3,93	—2,12	—6,10	—3,17
Grand Total ...	2,64,26	1,34,00	2,00,00	1,49,00

Expenditure.

Page 200, Civil Budget Estimate. ——	Accounts, 1943-44.	Budget Estimate, 1944-45.	Revised Estimate, 1944-45.	Budget Estimate, 1945-46.
Charges in India—				
Small Savings Scheme	...	..	7	36
Deduct—Amount recoverable from the Government of India.	...	...	—7	—36
Losses due to enemy action	...	...	40	...
Charges in England	...	...	...	...
Total ...	...	...	40	...

Revenue.

195. *Sale of Land*—(i) *Barrage Lands.*—The estimate under this head represents the anticipated receipts from the sale of lands in the Barrage Zone. The increase in the revised estimate over the budget estimate for 1944-45 is mainly on account of the increase in sales and the accelerated payments by the purchasers on account of continued high prices of agricultural produce. The budget estimate for 1945-46 is based on the latest forecast of these receipts.

(ii) *Lower Sind* (*Karachi District*).—The decrease in the revised estimate as compared with the budget estimate for 1944-45 is due to smaller realisations as a result of the damage caused to crops by the recent heavy rains. The next year's estimate is based on anticipated receipts from subsequent instalments from sales and leases.

(iii) *Upper Sind.*—The decision to credit to this head, the realisations from the sale of land in Upper Sind was taken late, hence no provision was made in the budget estimate for the year 1944-45. The revised estimate of 1944-45 has been placed at 1,50 based on the progress of actuals but no provision has been made on this account in the budget estimate for 1945-46 pending taking over of this work by the Revenue Officer and also pending receipt of reports of probable sales from the district officers of the Revenue Department, who it seems continue to credit these receipts partly under "VII—Land Revenue" and partly under this major head.

The receipts from sale of land in the non-Barrage Zones (both Lower and Upper Sind) are proposed to be earmarked as explained in paragraphs 237 and 238 under the Post War Reconstruction and Development Fund.

196. *Deduct—Refunds.*—The provision under this minor head is in respect of the deposits received in advance of sales of lands in cases in which the sales are not subsequently sanctioned. This is a fluctuating item.

Expenditure.

197. *Charges in India.*—A small Savings Scheme has been started during the current year. The entire expenditure on the scheme is to be borne by the Central Government. The increase in the next year's budget estimate as compared with the current year's revised is due to the extension of the scheme.

198. *Losses due to enemy action.*—A provision of 40 in the revised estimate represents cost of stores which have been lost due to enemy action.

LII-A AND 64-A—TRANSFER FROM AND TO REVENUE RESERVE FUND.

Revenue.

	Accounts, 1943-44.	Budget Estimate, 1944-45.	Revised Estimate, 1944-45.	Budget Estimate, 1945-46.
(i) Transfer to Land Revenue Equalisation Fund.	...	...	...	...
(ii) Transfer to Post War Development Fund.	...	...	...	...
Total ...	...	...	...	...

Expenditure.

	Accounts, 1943-44.	Budget Estimate, 1944-45.	Revised Estimate, 1944-45.	Budget Estimate 1945-46.	
(i) Transfer to Land Revenue Equalisation Fund.	...	1,39,00	...	...	Page 201, Civil Budget Estimate.
(ii) Transfer to Post-War Development Fund.	...	50,00	...	...	
Total ...	...	1,89,00	.	...	

199. Due to change in the accounting procedure, transfer to the Land Revenue Equalisation Fund is to be accounted for under the major head "7—Land Revenue" and that to the Post War Reconstruction and Development Fund under the major head "57—Miscellaneous". Accordingly, the revised estimate for 1944-45, under this head on account of both these transfers has been placed at nil.

LII—B AND 64-B.—CIVIL DEFENCE.

Revenue.

	Accounts, 1943-44.	Budget Estimate, 1944-45.	Revised Estimate, 1944-45.	Budget Estimate, 1945-46.	
Miscellaneous	2,26	63	9,83	16	Page 46, Civil Budget Estimate.

Expenditure.

	Accounts, 1943-44.	Budget Estimate, 1944-45.	Revised Estimate, 1944-45.	Budget Estimate, 1945-46.	
Expenditure on Air Raid Precautions	5,87	1,96	2,92	....	Pages 201—215, Civil Budget Estimate.
Expenditure on Civic Guards ..	91	63	55	44	
Expenditure on Refugees and Evacuees	9	....	1	....	
Works	1,49	....	39	....	
National War Front	69	93	81	93	
Press Censor	28	23	22	23	
Expenditure in connection with Registration of Foreigners Act. ..	32	30	34	31	
War Police	7,66	8,81	7,17	8,37	
Maintenance charges of Detenus ..	2	2	2	2	
Motor Spirit Rationing Scheme ..	24	26	26	27	
Expenditure on account of War Injuries Compensation Insurance Scheme	....	....	..	1	
Miscellaneous	75	87	1,06	1,23	
Charges in England	4	4	3	5	
Deduct—Share payable by the Central Government	—5,40	—10,21	—8,91	—10,11	
Total ..	12,96	3,84	4,87	1,75	

Revenue.

200. The increase in the revised estimate as compared with the current year's budget is due to the disposal of all A. R. P. stores and equipment and credit of sale-proceeds to this head, and recovery from the Karachi Municipal Corporation of their share of the expenditure on Air Raid Precautions in the City of Karachi. Next year's budget estimate represents only Leave and Passage contribution recoverable from other Governments and Departments.

Expenditure.

201. *Expenditure on Air Raid Precautions.*—The increase in the revised estimate as compared with the current year's budget is due to payment to the Central Government for all A. R. P. stores and equipments purchased in past years as that Government has raised the debit for such Stores in the current year. No expenditure is anticipated in the next year as the movement has been finally closed down.

202. *Civic Guards.*—The decrease in the revised estimate as compared with the current year's budget is due to decrease in the number of civic guards from 1,000 to 500. The decrease in the next year's budget is on account of further decrease in the number of civic guards from 500 to 350.

203. *Works.*—Expenditure of 39 in the current year's revised against nil budget estimate is on account of (*i*) certain works such as filling in of tanks, wells and sumps, (*ii*) electrical undertakings, and (*iii*) payment of last year's, arrears which were not anticipated at the time of framing the current year's budget.

204. *National War Front.*—The decrease in the current year's revised estimate as compared with the current and the next years' budget estimates is due to less expenditure on touring by Leaders and Deputy Leaders in the mofussil.

205. *War Police.*—The decrease in the current year's revised estimate as compared with the current year's budget is due to the fact that the Government of India have agreed to bear full cost of police employed on coastal watching. This decrease is partly counterbalanced by increase in allowances as a result of increased rates. Increase in the next year's budget is due to the effect of increased rates of allowances for the whole year.

206. *Miscellaneous.*—The increase in the revised estimate as compared with the current year's budget is due to (1) increased expenditure on the purchase of musical instruments for Song Publicity Scheme, (2) expenditure on radio sets obtained from the Government of India for public use, and (3) creation of additional posts of Assistant Motor Transport Controller and Motor Vehicles Inspector Spare Parts in "Transport Organisation". This increase is partly counterbalanced by a saving under "War Publicity Scheme" which is due to certain posts remaining vacant and non-utilisation of the provision for the purchase of projectors. Increase in the next year's budget as compared with the current year's revised estimate is due to (*i*) provision for the purchase of projectors and their maintenance, and (*ii*) provision for the additional posts of Assistant Motor Transport Controller and Inspector of Motor Spare Parts in the Transport Organisation for the whole year.

207. *Share payable by the Central Government.*—Recoveries from the Government of India are made according to the method prescribed for the allocation of expenditure relating to the various schemes. The variation in the current year's revised estimate as compared with the budget estimates of the current and next year are based on the variations in figures of expenditure adopted under each scheme.

68.—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS NOT CHARGED TO REVENUE.

Expenditure.

208. The provision of funds for capital expenditure on irrigation works for which capital accounts are kept is made under the head '68'. The capital expenditure on the works may be defrayed from general revenues of the year, or from sources outside the revenues of the year, such as loans, accumulated balances of the previous years, etc., but the major head '68' is intended to include only expenditure incurred from sources outside the revenues of the year, and for this reason provisions made from ordinary revenues of the year are deducted in lump from the gross provision under this head and are shown under separate head '19'.

209. The budget and revised estimates for 1944-45 with the actuals for 1943-44 and the budget estimate for 1945-46 are shown below:—

—	Accounts, 1943-44.	Budget Estimate, 1944-45.	Revised Estimate, 1944-45.	Budget Estimate, 1945-46.	Pages 216—225, Civil Budget Estimate.
Lloyd Barrage and Canals Construction :—					
Expenditure including capital receipts ...	15	36	9,01	2,29	
Lump deduction for probable savings ...	...	...	...	—2,00	
Write-back of capitalised interest to revenue under '17'	—75,00	—75,00	—92,08	...	
Total ...	—74,85	—74,64	—83,07	29	
Works other than the Lloyd Barrage and Canals Construction	5,74	6,98	8,21	1,72	
Deduct—Amount financed from Ordinary Revenues under '19'	—5,74	—6,98	—8,21	—1,72	
Grand Total ...	—74,85	—74,64	—83,07	29	

210. In connection with the Lloyd Barrage and Canals Construction Project a separate note is printed hereunder. As regards works other than Lloyd Barrage and Canals Construction, the increase in the revised estimate is mainly due to additional amount required for Vazirani Remodelling Scheme on account of accelerated progress of work.

211. Capital expenditure under the head '68' on account of works in connection with the Lloyd Barrage and Canals Construction Project and other works, is shown in the above table. The total provision for works other than the Lloyd Barrage Project for 1945-46 is made up as under:—

—	Voted.	*Charged.*	Total.
Works	1,41	...	1,41
Establishment including pensionary charges	26	3	29
Tools and Plant	2	...	2
Charges in England	...	...	...
Deduct—Receipts on capital account	...	...	...
Total ...	1,69	3	1,72

NOTE ON THE BUDGET OF THE LLOYD BARRAGE AND CANALS CONSTRUCTION PROJECT FOR THE YEAR 1945-46.

212. The Barrage and Canals have been in operation since the commencement of the kharif season of 1932 and the main works have all been completed, and the project estimates closed. The works still remaining to be carried out are those in connection with the running of the canals which had perforce to be postponed until the canals were actually working. The works proposed to be carried out or to be continued during the next financial year have been detailed in the White Book as separate items of expenditure.

ACCOUNTS.

Amalgamation of the old Sind Canals with the Lloyd Barrage Canals.

213. The Lloyd Barrage and Canals Construction Scheme largely supplants the inundation system of irrigation in Central Sind and commands areas which the old systems of irrigation could not properly command. In some cases entire areas formerly dependent on the old systems receive water for irrigation from the new Barrage canals. In the case of the Eastern Nara System, Dad, Nasrat, etc., the old canals have been used for carrying the Barrage supplies, while in the case of the Ghar, Western Nara, Great Marakh, etc., the old canals have been entirely abandoned except for short lengths. In other cases the Barrage Scheme takes over the irrigation of parts of the areas commanded by the old systems as in the case of the Fuleli, Begari, Sind Canals, etc. These systems are said to be partially merged.

In order to arrive at the correct figures of revenue earned on the capital invested, it has been decided by the Government of India in consultation with the Auditor-General, that with effect from 1936-37, the capital cost of the abandoned or merged canals should be added to the capital cost of the new canals and that administrative accounts should be prepared for the combined system.

Where the merger has been only partial, a share of the capital outlay of each canal in the ratio of the irrigated area transferred to the command of the Barrage canals has been added to the capital of the Unified System. The revenue having been consolidated, no deduction is to be made from them on account of pre-Barrage net revenue from the abandoned or merged canals in the Barrage Zone. Interest actually payable on the transferred capital figures on the expenditure side.

A foot-note has been incorporated in the administrative accounts containing the information noted in the margin in respect of the canal units noted below :—

(i) Total Capital invested—Direct and Indirect.
(ii) Gross Receipts—Direct and Indirect.
(iii) Working Expenses—Direct and Indirect.
(iv) Net Revenue.
(v) Percentage return on the total Capital outlay.
(vi) Total interest charges for the year.
(vii) Total area irrigated.

(*a*) Lloyd Barrage Canals including affected canals.

(*b*) Old canals affected, grouped as a whole.

(*c*) Lloyd Barrage canals excluding old canals affected.

Bunds in Lower and Middle Sind.

214. Following an expert enquiry, the Government of India decided in 1934 that the necessity for the raising of the bunds in Lower and Middle Sind was undoubtedly due to the construction of the Lloyd Barrage canals and that, in consequence, the expenditure involved on this work should be debited to the Lloyd Barrage Project. It was also decided that the net revenue from the canals which have been, as shown above, merged in the Lloyd Barrage Unified System should go to the Project and that in order to make good the loss of this amount to non-Barrage revenues almost equal annual maintenance charges of these bunds formerly met from non-Barrage revenues should be debited to the Barrage.

Receipts.

215. The scheme commenced to earn revenue from the year 1932 and receipts on account of the share of consolidated revenue are classified under the head "XVII". Receipts on account of land sales are credited to the head "LI.—Extraordinary Receipts". The realisation from land sales to the end of 1943-44 is Rs. 10,91,15 lakhs. It is expected that it will be about Rs. 194 lakhs and Rs. 141 lakhs, during 1944-45 and 1945-46 respectively. The receipts on the following items are treated as receipts on capital account under the head '68' and are shown as 'Charged' from the year 1938-39, as a result of the decision of the Government of India to utilize all receipts on capital account for the service of the Barrage debt.

Disposal of plant.—Machinery of considerable value had been purchased for the construction of the Barrage works and after their completion most of this machinery and plant became available for sale. In 1932, a Special Officer was employed for the disposal of this surplus machinery and stores. His appointment was, however, abolished in April 1935, and after that the work was done by a Sub-Divisional Officer who was attached to the Mechanical Division and later on to the Barrage Division. The post of the Sub-Divisional Officer has since been abolished and the disposal work is now done by the Executive Engineer, Barrage Division. The present estimate (to be revised) of the total anticipated realisation from the sale of plant is Rs. 43·77 lakhs. The total amount realised up to 31st March 1943, was Rs. 43·29 lakhs. Rs. ·30 lakh are expected to be realised in 1944-45 and Rs. ·15 lakh during the year 1945-46.

Nasirabad Tahsil.—The south-western area of Nasirabad Tahsil in British Baluchistan is irrigated by the Khirtar Branch of the North-Western Canal taking off from above the Barrage at Sukkur, and the Government of India have therefore agreed to bear—

(1) a share of the cost of construction of the North-Western Canal, the Barrage and Head Regulators;

(2) a share of the cost of the two auxiliary works, constructed for protecting the southern and western areas commanded by the Right Bank System of the Barrage Canals, *viz.*, the Manchar Drainage and the Flood Protective Bund Schemes ;

(3) a share of the cost of the Sind Protective Bund Scheme consisting of the work of raising and strengthening the river bunds in Lower and Middle Sind, a work necessitated by the construction of the Barrage ;

(4) a share of the cost of maintenance of the Lloyd Barrage and Canals Construction Scheme with its auxiliary works calculated at an over-all uniform single percentage.

The recoveries on account of items (1) to (3) above amount to about Rs. 1,09 lakhs up to the end of the year 1943-44 and have been utilised in reduction of the Barrage debt. An amount of Rs. 55·5 thousands is expected to be recovered in 1944-45 and Rs. 20·0 thousands in 1945-46. The recovery on account of item (4) up to 1943-44 amounts to about Rs. 22·93 lakhs of which Rs. 10·52 lakhs have been adjusted as recovery of expenditure under 'XVII—Direct Receipts' and the balance Rs. 11·95 lakhs as reduction of expenditure under XVII—Deduct—Working Expenses. It is expected that Rs. 3·32 and Rs. 2·55 lakhs will be credited in 1944-45 and 1945-46, respectively.

Share of the cost of the Barrage to be paid by the Khairpur State.—An arbitrator was appointed to decide the question of recovery from the Khairpur State of its share of the cost of the Barrage and pending the decision, the Durbar has paid Rs. 2½ lakhs in 1936-37 and Rs. 2 lakhs in 1937-38 and Rs. 1 lakh in 1938-39 on account, without prejudice. A sum of Rs. 7,38,591 being the cost of land acquired from the State has been similarly adjusted in the accounts for 1938-39. (Total Rs. 12,88,591.) The Arbitrator's

report has since been received and the Government of Sind have filed an appeal against the Award with the Secretary of State for India.

Recovery of the cost of water-courses.—According to the Bombay Irrigation Act, 1879, as modified by Bombay Act, XV of 1933, the expenditure on water-courses, etc., is recoverable from Zamindars. The bills of demand were handed over to the Khatedars, but it has since been decided to make some reduction in the charges already worked out. A bill to amend the Irrigation Act to enable Government to recover the reduced amount in equated instalments, etc., was passed by the Legislative Assembly. A Special Officer was appointed to revise the accounts and revised bills of demand prepared by him have been forwarded to the Khatedars. The realizations during the current year are estimated at Rs. 5,94,800 and during the next year also at Rs. 5,94,800.

216. An abstract showing the total probable expenditure (direct charges) which will be incurred to the end of 1945-46 on the project is attached at the end of this note.

217. The budget and revised estimates for the year 1944-45, with the actuals for 1943-44 and the budget estimate for 1945-46, are shown below:—

Expenditure.

—	Accounts, 1943-44.	Budget Estimate, 1944-45.	Revised Estimate, 1944-45.	Budget Estimate, 1945-46.
Works	5,08	5,22	13,62	7,02
Establishment including pensionary charges ...	1,33	1,57	2,59	1,48
Tools and Plant	2	2	6	9
Suspense	—1	...	...	...
Deduct.—Receipts on capital account	—6,32	—6,46	—7,29	—6,31
Charges in England	5	1	3	1
Lump deduction for probable savings	...	...	...	—2,00
Total ...	15	36	9,01	29
Interest charges—				
*(*a*) met from receipts from Barrage land sales *(*b*) met from anticipated additional net revenue from the Barrage Unified System ...	1,76,09	1,72,62	1,96,14	1,02,24
(*c*) write-back from '68' of interest capitalised in the past now met from excess net revenue	—75,00	—75,00	—92,08	...
Total ...	1,01,09	97,62	1,04,06	1,02,24
GRAND TOTAL ...	1,01,24	97,98	1,13,07	1,02,53

* These amounts have been provided under the head "17—Interest".

218. Considering the figures exclusive of interest charges, there is increase of 8,65 in the revised estimate over the budget estimate for 1944-45, as shown below:—

	Increase (+) or decrease (—)
Works	+8,40
Establishment including pensionary charges... ...	+1,02
Tools and Plants	+ 4
Suspense	....
Receipts and recoveries on capital account.... ...	— 83
Charges in England	+ 2
Total ...	+8,65

Works.—The increase of 8,40 is mainly due to raising and strengthening of bunds in Lower and Middle Sind as per latest orders of the Indus River Commission.

Establishment and Tools and Plant.—The increase is due to re-distribution of these charges on a *pro-rata* basis.

219. The distribution of the total provision (29) for the project for 1945-46 between Voted and Charged is as under :—

——	Voted.	*Charged.*	Total.	
Works	7,02	...	7,02	Pages 216 and 218, Civil Budget Estimate.
Establishment including pensionary charges	1,33	15	1,48	
Tools and Plant	9	...	9	
Suspense	...	...	...	
Deduct—Receipts on capital account	—6,31	...	—6,31	
Charges in England	...	1	1	
Lump deduuction for probable savings	—2,00	...	—2,00	
Total ...	13	16	29	

Abstract showing the total expenditure (direct charges only) incurred to end of 1943-44 and probable expenditure in 1944-45 and 1945-46 on the Lloyd Barrage and Canals Construction Project.

Main head.	Sub-head.	Amounts as provided in the 2nd Revised Recapitulation, as subsequently modified, *vide* G.R. (P.W.D.) No. 187-A, dated 23-4-1936.	Amount as per Schedules of the Completion Report sanctioned in G. R. (P. W. D.) No. 120/4-I, dated 31-3-1942.	Outlay		Budget for 1945-46		
				Actual to end of 1943-44.	Probable during 1944-45.	New Works.	Works in progress.	Total.
1	2	3	4	5	6	7	8	9
Lloyd Barrage and Canals Construction.	I—WORKS.	Rs.	Rs.	Rs.	Rs.	Rs,	Rs.	Rs.
	Barrage and Head Regulators ...	5,21,18,000	5,44,48,000	5,41,58,827	3,09,800	...	...	...
	Rohri Canal System	5,74,64,000	5,06,31,000	5,00,95,384	11,800	...	1,250	1,250
	Eastern Nara System	2,26,58,000	2,19,45,000	2,09,26,627	7,500	3,400	350	3,750
	Right Bank Canal System	4,72,97,000	4,32,20,000	4,22,39,590	20,300	...	4,400	4,400
	Manchar Drain and Regulator ...	26,10,000	24,90,000	25,06,271	...	...	...	...
	Flood Protective Bund Scheme ...	62,45,000	57,56,000	52,11,820	40,000	...	2,78,000	2,78,000
	Suspense	...	...	...	...	...	...	...
	Sub-Rectangulation and Revenue Officer's Work-charged Establishment ...	...	...	+723	...	...	...	...
	Protective Bund System in Sind ...	33,00,000	9,39,000	12,97,884	9,72,700	...	4,14,400	4,14,400
	Total—Works ...	19,16,92,000	17,94,29,000	17,64,37,126	13,62,100	3,400	6,98,400	7,01,800
	II—ESTABLISHMENT ...	2,88,13,000	...	3,77,57,254	2,62,100		1,49,100	1,49,100
	III—TOOLS AND PLANT ...	28,93,000	...	23,80,403	6,200		9,400	9,400
	IV—SUSPENSE ...	...	...	705	...		...	...
	Deduct—Receipts on Capital Account ...	—2,78,11,000*	...	-1,09,21,492	—7,29,300		—6,31,300	-6,31,300
	Deduct—Share of cost of Barrage payable by Khairpur State	—26,31,000	...	—12,88,591	...		...	...
	For Rounding	...	...	...	—100		...	...
	Lump deduction for probable savings ...	...	...	...	...		—2,00,000	-2,00,000
	GRAND TOTAL ...	19,29,56,000	17,94,29,000	20,43,65,405	9,01,000		29,000	29,000

		Rs. in lakhs.
*(1) Salvage value		74·76
(2) Recoveries on account of cost of—		
(*a*) Water-courses	186·89	
(*b*) Rectangulation	16·46	
		203·35†
Total		278·11

† The amount of water-course expenses (including rectangulation) actually recoverable as per original accounts was Rs. 1,81·61 lakhs against the estimate of 2,03·35 lakhs. As a result of the concessions granted by Government, the amount recoverable as per revised accounts is Rs. 147·16 lakhs. Deducting therefrom Rs. 12·44 lakhs creditable to Khatedars' accounts on account of land acquired by credit system and work done by them, the net amount recoverable is Rs. 134·72 lakhs. To this figure interest has been added at 4½ per cent. from 1st February 1938 to 1st February 1942 on water-course expenses in respect of Kabuli land bringing the total amount recoverable to Rs. 147·83 akhs.

81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT.

Page 226, Civil Budget Estimate. ——	Accounts, 1943-44.	Budget Estimate, 1944-45.	Revised Estimate, 1944-45.	Budget Estimate, 1945-46.
Expenditure	1	1	1	1

220. The provision in the budget, revised and next years' estimates is intended to be utilised towards payment of conservancy charges to the Karachi Municipal Corporation for the vacant plots on the Artillery Maidan, Karachi, and *pro rata* distribution of establishment charges on the above. The budget estimate for 1945-46 is also the same.

221. There still remain some items of work in connection with the development of Artillery Maidan, Karachi, but these have been postponed on account of the war and are not to be carried out until a decision with regard to accommodating various Government offices located on this Maidan, has been arrived at.

82.—CAPITAL ACCOUNT OF OTHER PROVINCIAL WORKS OUTSIDE THE REVENUE ACCOUNT.

Page 227, Civil Budget Estimate. ——	Accounts, 1943-44.	Budget Estimate, 1944-45.	Revised Estimate, 1944-45.	Budget Estimate, 1945-46.
Acquisition of properties in connection with the development of the Artillery Maidan, Karachi, including advertisement charges.	...	...	2	...
Establishment	3	3	3	3
Deduct—Receipts of a capital nature ...	−5,58	−4,00	−5,00	−4,00
Add—Refunds	...	...	...	...
Total ...	−5,55	−3,97	−4,95	−3,97

222. The development of the Artillery Maidan, Karachi, has necessitated the acquisition of some properties, as the development scheme cannot be properly proceeded with otherwise. The receipts on account of the sale of plots, etc., are taken towards reduction of expenditure.

223. The increase in the revised estimate over the budget estimate for 1944-45 under the head "Receipts of Capital nature" is due to the purchasers of plots paying up the balance of instalments immediately due to war prosperity.

85-A.—CAPITAL OUTLAY ON PROVINCIAL SCHEMES CONNECTED WITH THE WAR, 1939.

	Accounts, 1943-44.	Budget Estimate, 1944-45.	Revised Estimate, 1944-45.	Budget Estimate, 1945-46.
Grain Supply Scheme—				
Gross charges	9,66,90	9,26,00	16,29,95	17,75,00
Deduct.—Receipts and Recoveries on Capital Account.	—12,24,71	—9,26,00	—17,10,19	18,01,75
Total ...	—2,57,81	...	—80,24	—26,75
Standard Cloth Scheme—				
Gross charges	35,22	1,01,75	18,07	...
Deduct.—Receipts and Recoveries on Capital Account.	—27,55	—1,01,75	—25,74	...
Total ...	7,67	...	—7,67	...
Other Miscellaneous Schemes—				
Gross charges	12	5	4	50
Deduct.—Receipts and Recoveries on Capital Account.	—20	—9	—300	—50
Total ...	—8	—4	—2,96	...
Total.—85-A-Capital Outlay on Provincial Schemes connected with the War, 1339.	—2,50,22	—4	—90,87	—26,75

Pages 228—229, Civil Budget Estimate.

224. *Grain Supply Scheme.*—This minor head records transactions in connection with Government's procurement and sale of food-grains both for local consumption as well as for export to other administrations. The more important items are :—

(i) The increase in payments for purchases for other administrations is due to a higher rate for wheat fixed by the Government of India for this region ; the rise in sale-proceeds is due partly to this factor, but in so far as the profit is concerned, it is almost entirely due to rice, and to the fact that the Central Government has not fixed one statutory maximum price for the whole North-Western region as was expected ; this Government exports at a rate corresponding with that in the Punjab, with which it is normally in parity. The estimate for next year is based on the likely exportable surplus, and on the assumption that the same situation as regards rice will continue until October 1945, on which date a modification of the Central Government's policy is to be expected, which may result in bringing the Sind and Punjab rates into parity, and a concomitant trading on the basis of 'no profit and no loss'.

(ii) *Advances* :—During the course of the year, Government decided to take over the whole of the finance of the procurement of food-grain operations ; previously loans were taken from the banks against stocks pledged to them ; the result is a considerable saving of interest charges on those loans counterbalanced to a very small extent by a loss in interest if the Province had been maintaining its liquid assets in Treasury Bills.

The statements show a gain (minus expenditure) of approximately 258 lakhs last year, and 80 this ; but against this is the fact that last year advances outstanding were only about 20 lakhs, whereas they are estimated to stand at about 130 lakhs at the close of the current year ; the figures for comparison are accordingly 278 lakhs and 210.

225. *Standard Cloth.*—This head records transactions in connection with the purchase and sale of standard cloth. The decrease in the current year's revised estimate is due to the fact that because of the steady fall in prices of cloth and also because of the quota system for all cloth introduced with effect from 1st December 1944, Government decided to cancel all unexecuted orders of Standard Cloth with the mills. The net minus outlay shown for the revised estimate under this head represents recoveries of cloth in stock at the end of the preceding financial year.

No provision has been made for the next year due to the Government's decision not to participate in the Standard Cloth Scheme.

226. *Other Miscellaneous Schemes.*—This head is intended to record transactions connected with the purchase and sale of commodities other than food-grains and Standard Cloth. The net minus outlay taken for the current year's revised estimate represents the profit accrued to Government in the price equalization funds maintained for Gur.

The net expenditure under this head for the next year's budget has been taken at nil as no such receipts are expected during that year.

PUBLIC DEBT.

Receipts.

Page 47, Civil Budget Estimate.	—	Accounts, 1943-44.	Budget Estimate, 1944-45.	Revised Estimate, 1944-45.	Budget Estimate, 1945-46.
	A—Debt raised in India—				
	I—Permanent Debt—				
	Loans bearing interest (3 per cent. Sind Government Loan, 1958).	...	...	2,00,00	...
	II—Floating Debt—				
	Ways and Means Advances ...	6,00	5,00	5,00	5,00
	Total ...	6,00	5,00	2,05,00	5,00

Disbursements.

Page 230, Civil Budget Estimate	—	Accounts, 1943-44.	Budget Estimate, 1944-45.	Revised Estimate, 1944-45.	Budget Estimate, 1945-46.
	A—Debt raised in India—				
	II—Floating Debt—				
	Ways and Means Advances	6,00	5,00	5,00	5,00
	III—Loans from the Central Government—				
	(a) Lloyd Barrage Debt	75,00	75,00	5,68,73	...
	(b) Consolidated Debt	4,37	4,55	2,03,37	2,32
	Total ...	85,37	84,55	7,77,10	7,32

227. *I.—Permanent Debt.*—The current year's revised estimate represents the face value of the 3 per cent. Sind Government Loan, 1958, floated during the course of the year.

228. *II.—Floating Loans.*—This head records the Ways and Means Advances from the Reserve Bank to cover temporary deficits in the prescribed minimum balance.

229. *III.—Loans from the Central Government.*—It has not been found necessary to make any provision for fresh borrowing from the Central Government during the current and next year.

Loan savings of 3,86 in respect of the Lloyd Barrage available on the 1st April 1941, were fully consumed as the capital outlay during that year was 7,38 resulting in an excess of 3,52 which was met from the general balances. With effect from 1942-43, the excess if any, of capital outlay over the capital receipts of the system during the year is being met from the general balances.

No fresh debt is being incurred to meet the capital outlay on Non-Barrage Irrigation Works in excess of the loan savings available for the purpose on the 1st April 1936; such expenditure is being met from revenues by write-back to "19".

The remaining loan savings which have not so far been utilised amount to 1,99 as under:—

Provincial Loans and Advances Account	...	91
Other purposes (Unproductive) ...	...	1,08
Total	...	1,99

The question of the utilisation of these loan savings will be considered in due course.

(a) *Lloyd Barrage Debt.*—The revised estimate (5,68,73), represents the balance of this debt paid in cash during the course of the year, after setting off the capitalised value at 4½ per cent. (*viz.*, 14,71,27) of the Subvention receivable from the Central Government from 1st April 1944 onwards, against the budget estimate (representing the fixed instalment) of 75,00 which was based in accordance with the Debt Funding Programme. The next year's budget estimate is accordingly nil.

(b) *Consolidated Debt.*—The current year's revised estimate is made up of (i) an advance of Rs. 2 crores equal to the face value of the 3 per cent. Sind Government Loan, 1958, raised in August 1944, and (ii) 3,37 representing the principal portion of the two half yearly equated instalments of this Debt as explained in paragraphs 81-82 under the head "23". For the next year's budget estimate, *vide* paragraph 82.

UNFUNDED DEBT.

State Provident Funds.

Receipts.

—	Accounts, 1943-44.	Budget Estimate, 1944-45.	Revised Estimate, 1944-45.	Budget Estimate, 1945-46.	Page 47, Civil Budget Estimate.
State Provident Funds—					
(i) General Provident Fund	10,84	11,59	11,43	11,05	
(ii) Contributory Provident Fund	38	7	8	6	
Total ...	11,22	11,66	11,51	11,11	

Disbursements.

—	Accounts, 1943-44.	Budget Estimate, 1944-45.	Revised Estimate, 1944-45.	Budget, Estimate 1945-46.	Page 230, Civil Budget Estimate.
State Provident Funds—					
(i) General Provident Fund	6,06	6,48	6,10	6,43	
(ii) Contributory Provident Fund	...	1,04	1,04	...	
Total ...	6,06	7,52	7,14	6,43	

230. The difference between the receipts and disbursements in Provident Fund accounts represents the increase during the year in the indebtedness of Government to its servants by virtue of Government's having the custody of its servants' accumulation of savings in the Provident Fund. The receipts comprise the contributions of Government servants together with the interest paid on the accumulated balances.

231. *General Provident Fund.*—The decrease in the revised and the next year's estimates for receipts as compared with the budget estimate is due to decrease in the capacity of Government Servants for contributions as a result of the War. The revised estimate for disbursements is based on the progress of current actuals.

232. *Contributory Provident Funds.*—The next year's estimate for disbursements is placed at nil as no payment is anticipated to be made during that year.

APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT.

Receipts.

Page 47, Civil Budget Estimate.	—	Accounts, 1943-44.	Budget Estimate, 1944-45.	Revised Estimate, 1944-45.	Budget Estimate 1945-46.
	Appropriation for reduction or avoidance of debt ...	4,37	4,55	17,66	16,61

233. This head receives *per contra* credit of the debit under "23—Appropriation for Reduction or Avoidance of Debt". (*See* paragraphs 81—83).

The Sinking Fund set apart for the 3 per cent. Sind Government Loan, 1958, during the years 1944-45 and 1945-46 is proposed to be invested in the Loan itself and the Depreciation Fund for the same is proposed to be invested in the Treasury Bills along with the other surplus balances.

SINKING FUND INVESTMENT ACCOUNT.

Disbursements.

Page 230, Civil Budget Estimate.	—	Accounts, 1943-44.	Budget Estimate, 1944-45.	Revised Estimate, 1944-45.	Budget Estimate, 1945-46.
	Sinking Fund Investment Account	...	...	14,29	14,29

234. In cases where the amount of the Sinking Fund is invested, the amount expended on the purchase of securities should be debited to this head which will be credited to the same extent when the securities are sold, any profit or loss arising out of the investment being tranferred to the head "Appropriation for Reduction or Avoidance of Debt, Sinking Funds".

The Sinking Fund (11,29) in respect of the 3 per cent., Sind Government Loan, 1958, is proposed to be invested in the same Loan. The Depreciation Fund (3,00) is proposed to be invested in the Treasury Bills along with the other surplus balances (the quarterly investments therein not being reflected in the estimates on both receipts as well as disbursement sides).

FAMINE RELIEF FUND.

Receipts.

Page 47, Civil Budget Estimate.	—	Accounts, 1943-44.	Budget Estimate, 1944-45.	Revised Estimate, 1944-45.	Budget Estimate, 1945-46.
	A—Famine Relief Fund—				
	(*i*) Transfers from Revenue Account.	..	..	....	....
	(*ii*) Interest Receipts ..	38	39	45	47
	(*iii*) Gain on realisation of securities.	..	..	....	...
	B—Investment Account — Sale of Securities	..	..	....	....
	Total ..	38	39	45	47

Disbursements.

	Accounts, 1943-44.	Budget Estimate, 1944-45.	Revised Estimate, 1944-45.	Budget Estimate, 1945-46.	Page 230, Civil Budget Estimate.
A--Famine Relief Fund—					
Transfers to Revenue Account ...	...	...	...	...	
Loss on realisation	...	...	...	...	
B—Investment Account—					
Purchase of Securities	2,10	2,49	45	47	
Total ...	2,10	2,49	45	47	

235. The balance in the Fund stands invested in the Government of India Loans, 4 per cent. 1960-70, $2\frac{3}{4}$ per cent. 1948-52; and $3\frac{1}{2}$ per cent. 1954-59. The instalments on interest as and when realised are being invested in the 3 per cent. Government of India Loans in accordance with the decision taken after the framing of the budget estimate for 1944-45 that all such instalments should continue to be invested till the balance in the Fund reaches Rs. 15 lakhs.

The increase in the revised estimate of receipts over the budget estimate for 1944-45 is due to the investment during the last year of the amount lying un-invested in the Fund after the budget estimate was framed and also to the investment of further instalments of interest as and when received. The budget estimate for 1945-46 is based on probable receipts estimated during that year.

The decrease in the revised estimate of disbursements as compared with the budget estimate for 1944-45 is due to the amount lying uninvested in the Fund contemplated to be invested during the current year having actually been invested before the close of the last financial year itself, as reflected in the actuals for that year.

LAND REVENUE EQUALISATION FUND.

Receipts.

	Accounts, 1943-44.	Budget Estimate, 1944-45.	Revised Estimate, 1944-45.	Budget Estimate, 1945-46.	Page 47, Civil Budget Estimate.
Receipts	...	1,39,00	1,75,00	1,75,00	

236. This head is a deposit head and receives credit for the amounts set aside to form the Land Revenue Equalisation Fund (*see* paragraph 9).

POST WAR RECONSTRUCTION AND DEVELOPMENT FUND.

Receipts.

Page 47, Civil Budget Estimate.

	Accounts, 1943-44.	Budget Estimate, 1944-45.	Revised Estimate, 1944-45.	Budget Estimate, 1945-46.
Receipts	...	50,00	1,95,00	1,35,00

237. Owing to the general causes explained in the paragraphs under the various major heads of revenue, notably Excise, Stamps, Forests, Income tax and 'Other Taxes and Duties', receipts under these heads have proved to be very much larger than normal and are expected to continue this trend, and it would be unwise and improvident to incur recurring expenditure and to budget generally on the assumption that they will continue to be high indefinitely. On the other hand, it is not desirable to spend these excess receipts on non-recurring capital works immediately for several reasons, of which the most important are the present need for curtailment of inflation by limiting public expenditure to bare essentials, the very high cost of materials and labour, the impossibility of obtaining many materials, etc. It was therefore decided last year to put aside in this Fund the excess over the receipts on the revenue side of the budget, and that the fund be used for the very large programme of capital works, *viz.*, roads, buildings, canals, etc., that will have to be undertaken as soon as the war is over and circumstances allow.

Realisations from the sale of lands in Lower Sind (Karachi District) with effect from the financial year 1942-43 and those in Upper Sind from 1943-44 are proposed to be earmarked for expenditure connected with the respective irrigational projects, *e.g.*, the New Barrages, by transfer to this Fund. To simplify the accounting procedure, it is proposed to merge this transfer in the amount of the total excess over the receipts on the revenue side of the budget to be transferred to this Fund, as explained in the previous paragraph showing the necessary details of the realisations from these land sales.

238. The revised estimate for 1944-45 and the budget estimate for 1945-46 are based on the anticipated excess of revenue receipts over the revenue expenditure during the respective years, the amounts of 1,95,00 and 1,35,00 being earmarked as detailed below:—

REVISED ESTIMATE, 1944-45.

For Irrigational Development in Lower Sind (Karachi District).

	Rs.	Rs.
(*a*) Realisations from sale of lands during 1942-43 and 1943-44 ...	11,88	16,38
(*b*) Realisations from sale of lands anticipated during 1944-45 ...	4,50	

For Irrigational Development in Upper Sind.

(*a*) Realisations from sale of lands during 1943-44	1,05	2,55
(*b*) Realisations from sale of lands anticipated during 1944-45 ...	1,50	
For other purposes	...	1,76,07
Total	...	1,95,00

BUDGET ESTIMATE, 1945-46.

For Irrigational Development in Lower Sind (Karachi District).

		Rs.
Realisations from sale of lands anticipated during 1945-46 ...	...	8,00
For Irrigation Development in Upper Sind.		
Realisations from sale of lands anticipated during 1945-46 ...	...	...
For other purposes	...	1,27,00
Total	...	1,35,00

DEPRECIATION RESERVE FUND.

Government Presses—Government Press, Karachi.

—	Accounts, 1943-44.	Budget Estimate, 1944-45.	Revised Estimate, 1944-45.	Budget Estimate, 1945-46.	
Receipts	10	12	12	11	Page 47, Civil Budget Estimate.
Disbursements	...	7	1	7	Page 230, Civil Budget Estimate.

Receipts.

239. The receipts of the Fund consist of a charge to the Press by debit to "56—Stationery and Printing" of the book value of the machinery disposed of during the year and of a yearly allowance for depreciation on the book value of the plant and machinery etc., in use at the beginning of the year, and those brought into use during the year.

Disbursements.

240. The provision under this head represents the expenditure incurred on renewals and replacements of machinery met out of the Depreciation Fund. The expenditure on this account is, in the first instance, debited to the service head "56—Stationery and Printing" and transferred to the deposit head at the end of the year.

DEPOSITS OF LOCAL FUNDS.

Receipts.

—	Accounts, 1943-44.	Budget Estimate, 1944-45.	Revised Estimate, 1944-45.	Budget Estimate, 1945-46.	Page 47, Civil Budget Estimate.
(*a*) District Funds	56,31	60,00	65,00	60,00	
(*b*) Municipal Funds	17,58	14,50	18,00	16,00	
(*c*) Other Funds	27,53	25,50	31,00	26,00	
Total ...	1,01,42	1,00,00	1,14,00	1,02,00	

Disbursements.

—	Accounts, 1943-44.	Budget Estimate, 1944-45.	Revised Estimate, 1944-45.	Budget Estimate, 1945-46.	Page 230, Civil Budget Estimate.
(*a*) District Funds	51,16	55,00	63,00	55,00	
(*b*) Municipal Funds	16,50	14,50	18,00	15,00	
(*c*) Other Funds	27,08	25,50	29,00	26,00	
Total ...	94,74	95,00	1,10,00	96,00	

241. Receipts and disbursements under these heads (as for other deposit heads) represent the total transactions during the year on these deposit accounts. It is impossible for Government to forecast with accuracy how much will be deposited or withdrawn by local bodies during the course of the year. Estimates are based on probabilities after taking into account the latest actuals. Unless there are special reasons to the contrary, it is assumed that the balances kept in deposit with Government will not change materially over the year. The increase in the revised and the next year's estimates for receipts over the current year's budget is due to increase in the amount of Local Fund cess anticipated as a result of enhanced rates of land revenue assessment and that under 'Disbursements' due to anticipated larger withdrawals by the District Local Boards.

242. *Other Funds.*—This minor head includes deposit accounts of Education Funds, Medical and Charitable Funds, Village Panchayat Funds, etc.

CIVIL DEPOSITS.

Receipts.

Page 47, Civil Budget Estimate.

	Accounts, 1943-44.	Budget Estimate, 1944-45.	Revised Estimate, 1944-45.	Budget Estimate, 1945-46.
(i) Revenue Deposits	5,12	5,00	7,00	5,00
(ii) Civil Courts' Deposits	22,47	20,00	20,00	20,00
(iii) Criminal Courts' Deposits	1,82	1,50	1,00	1,00
(iv) Personal Deposits	1,77,03	1,00,00	1,14,00	80,00
(v) Forest Deposits	6,24	2,00	5,00	6,00
(vi) Public Works Deposits	30,53	12,00	20,00	15,00
(vii) Trust Interest Funds	55	50	50	50
(viii) Deposits for work done for public bodies or individuals	14	10	27	15
(ix) Deposits of Prize Courts	...	...	...	...
(x) Unclaimed deposits in the General Provident Fund	...	...	...	...
(xi) Deposits of fees received by Government servants for work done for private bodies	3	4	3	2
(xii) Deposits for weights and measures under the Bombay Weights and Measures Act, 1932	...	...	...	...
(xiii) Price Control Deposits	8,12,13	10,00,00	11,00,00	10,00,00
(xiv) Honourable Premier's Flood Relief Fund .	−3	...	...	...
(xv) Deposits of Savings Drive Subscriptions...	15,30	...	20,00	20,00
Total ...	10,71,33	11,41,14	12,87,80	11,47,67

Disbursements.

Page 230, Civil Budget Estimate.

	Accounts, 1943-44.	Budget Estimate, 1944-45.	Revised Estimate, 1944-45.	Budget Estimate, 1945-46.
(i) Revenue Deposits	5,52	5,00	6,00	6,00
(ii) Civil Courts' Deposits	21,25	20,00	20,00	20,00
(iii) Criminal Courts' Deposits	2,81	1,50	1,00	1,00
(iv) Personal Deposits	1,92,80	1,10,00	1,20,00	1,10,00
(v) Forest Deposits	4,21	2,00	4,50	6,00
(vi) Public Works Deposits	24,51	12,00	21,00	15,00
(vii) Trust Interest Funds	1,14	50	50	50
(viii) Deposits for work done for public bodies or individuals	13	10	10	20
(ix) Deposits of Prize Courts	20	...	...	...
(x) Unclaimed Deposits in the General Provident Fund	...	...	...	...
(xi) Deposits of fees received by Government servants for work done for private bodies.	2	4	1	2
(xii) Deposits for weights and measures under the Bombay Weights and Measures Act, 1932.	...	...	...	...
(xiii) Price Control Deposits	8,03,28	10,00,00	11,00,00	10,00,00
(xiv) Honourable Premier's Flood Relief Fund ...	7	...	...	...
(xv) Deposits of Savings Drive Subscriptions ...	13,11	...	18,00	20,00
Total ...	10,69,05	11,51,14	12,91,11	11,78,72

243. The estimates of receipts and disbursements under this major head are generally based on the current and past actuals and other information available.

244. (i) *Revenue Deposits.*—The following are some of the deposits accounted for under this minor head:—Deposits made in Revenue Courts or in connection with the revenue administration, earnest-money deposits made by intending tenderers of the civil departments, security deposits realised by the Police Department under the Motor Vehicles Act or otherwise.

245. (iv) *Personal Deposits.*—These are deposits of which a banking account is kept (not being Civil or Criminal Courts' deposits) *i.g.*, Wards, Attached Estates deposits, trusts and endowments. This head also includes the account of the Control Board of the Karachi Water Supply Scheme, estimated to cost 1,98,25 (revised estimate) the deposits and withdrawals of which during the previous two years and those estimated for the current and the next year are as shown in the margin. This mainly accounts for the variations between the current and the next year's estimates.

	Deposits.	Withdrawals.
1942-43 ..	92,00	30,32
1943-44 ...	71,90	93,43
1944-45 ..	24,35	30,00
1945-46 ..	..	30,00

246. (vi) *Public Works Deposits.*—The receipts and disbursements under this head for the current year's revised and the next year's budget estimates include the amount of transfers from the Personal Deposit Account of the Control Board of the Karachi Water Supply Scheme and expenditure incurred therefrom through the Public Works Department respectively and this accounts for the variations between the current and the next year's estimates.

247. (vii) *Trust Interest Funds*—This minor head includes provision for interest on securities held by Treasurer of Charitable Endowments and for the purchase and sale of such securities.

248. (ix) *Deposits of Prize Courts.*—This head is intended for recording the receipts and expenditure relating to prize proceedings. The revised estimates for receipts and disbursements under this head have been adopted at nil on the basis of the latest actuals. No transactions are expected next year.

249. (x) *Unclaimed deposits in the General Provident Fund.*—The amounts of the subscriptions in these funds remaining unclaimed for a period exceeding six months are transferred to this head at the end of each year and dealt with under the ordinary rules relating to deposits. The revised and the next year's estimates have been placed at nil in view of the latest actuals.

250. (xiii) *Price Control Deposits.*—The receipts represent deposits received from other Governments, States, etc., for supply of foodgrains, etc. The withdrawals as well as payments made by cheques are recorded under the head "Remittances". Both these accounts are cleared by transfer debits and credits to the capital head "85-A—Capital outlay on Provincial Schemes connected with the War, 1939". The revised and the next year's estimates have been based on the anticipated transactions.

251. (xv) *Deposits of savings Drive Subscriptions.*—This head exhibits transactions in connection with the Savings Drive for encouragement of the sale of Defence Loans and National Savings Certificates. The money realized from private investors is credited to this head pending remittance to the Imperial Bank of India or the Post Office according as the money is intended for the purchase of Defence Loans or National Savings Certificates.

SUBVENTIONS FROM CENTRAL ROAD FUND.

—	Accounts, 1943-44.	Budget Estimate, 1944-45.	Revised Estimate, 1944-45.	Budget Estimate, 1945-46.	
Receipts	24,74	5,01	15,80	6,81	Page 48, Civil Budget Estimate.
Disbursements...	22,62	5,81	16,92	6,07	Page 231, Civil Budget Estimate.

252. The amounts distributed to the Provincial Governments from the Fund are credited to this deposit head. The actual expenditure on approved works is recorded under "50—Civil Works" and an amount equivalent to the expenditure incurred or the sum actually received whichever is less is debited to this head by credit to the corresponding revenue head "XXXIX.—Civil Works". The current year's revised estimate is made up of the amount already received and expected to be received during the remaining period of the year.

DEPOSIT ACCOUNT OF GRANT FROM THE CENTRAL GOVERNMENT FOR THE DEVELOPMENT OF HANDLOOM INDUSTRIES.

—	Accounts, 1943-44.	Budget Estimate, 1944-45.	Revised Estimate, 1944-45.	Budget Estimate, 1945-46.	
Receipts	14	...	13	...	Page 48, Civil Budget Estimate.
Disbursements	8	11	58	8	Page 231, Civil Budget Estimate.

253. The grant received from the Central Government is credited to this head. The actual expenditure on schemes financed from this grant is recorded under "43—Industries" and an equivalent amount is debited to this deposit head by credit to "XXXII—Industries". The revised estimate under 'Receipts' represents the grant anticipated to be received. As it is not known whether any further grants will be received from the Central Government, no estimate of receipts has been framed for the next year. The expenditure during that year will be met from the balance available.

ADVANCES NOT BEARING INTEREST.

Receipts.

Page 49. Civil Budget Estimate.

—	Accounts, 1943-44.	Budget Estimate, 1944-45.	Revised Estimate, 1944-45.	Budget Estimate, 1945-46.
Advances Repayable—				
(1) Civil Advances—				
(i) Objection Book Advances ...	19,76	8,50	16,00	12,00
(ii) Advances for repayment of refunds of revenue and deposits	....	1	1	1
(iii) Public Works Advances	27	20	15	10
(2) Special Advances	19	31	2,47	1
(3) Forest Advances	2,25	2,00	3,50	5,00
Total ...	22,47	11,02	22,13	17,12
(4) Permanent Advances	6	4	5	5
(5) Account with the Government of Burma ...	...	...	10	...
(6) Account with the Reserve Bank of India ...	12	10	15	10
Grand Total ...	22,65	11,16	22,43	17,27

Disbursements.

Page 232, Civil Budget Estimate.

—	Accounts, 1943-44.	Budget Estimate, 1944-45.	Revised Estimate, 1944-45.	Budget Estimate, 1945-46.
Advances Repayable—				
(1) Civil Advances—				
(i) Objection Book Advances ...	17,11	4,00	15,00	12,00
(ii) Advances for repayment of refunds of revenue and deposits	...	1	1	1
(iii) Public Works Advances	3	2	2	2
(2) Special Advances	47	31	2,03	1
(3) Forest Advances	2,25	2,00	3,50	5,00
Total ...	19,86	6,34	20,56	17,04
(4) Permanent Advances	9	7	6	8
(5) Account with the Government of Burma ...	3	...	8	...
(6) Account with the Reserve Bank of India ...	11	9	15	10
Grand Total ...	20,09	6,50	20,85	17,22

254. (1) *Civil Advances.*—(i) *Objection Book Advances.*—This head records the advances of pay and travelling allowance granted to officers at the time of transfer, etc. Since last 2 years, charges in connection with materials purchased for the Karachi Water-Supply Scheme are also recorded under this head pending clearance which accounts for the larger increases in the revised and the next year's estimates.

(iii) *Public Works Advances.*—The estimates under this head mainly represent the advances on account of repairs to private water-courses.

255. (2) *Special Advances.*—(i) *Advances to Students in United Kingdom.*—High Commissioner for India has been advancing certain amounts to Indian students in the United Kingdom for meeting their expenses while returning to India and is passing on the debits through the Home Accounts. These debits when received are being booked under this head to be cleared when actual recoveries are made from the parties concerned. All advances made have been recovered and no further advances are anticipated to be made. The revised and the next year's estimates on this account have been placed at nil.

(ii) *Advances to small scale Industries for the production of war supplies.*—Some advances for the execution of certain orders for textiles obtained from the Department of Supply were being made to the District Industrial Co-operative Associations at Hyderabad and Shikarpur as explained in paragraph 253 at page 75 of Budget Memorandum for 1944-45. With the winding up of these Associations during the current year, this work is being executed departmentally. The amount outstanding against the Associations has been recovered. The revised estimate includes 47 and 3 on this account under receipts and disbursements respectively.

(iii) *Advances to the Karachi Joint Water Board for meeting the expenditure on the Execution of the Drainage Scheme*—Pending arrangement by the Karachi Municipal Corporation to provide the Karachi Joint Water Board with necessary funds to meet the expenditure on the execution of their drainage scheme, an advance of Rs. 2 lakhs has been placed at the disposal of the Board for the purpose. The amount is anticipated to be repaid during the course of the current year.

256. (3) *Forest Advances.*—This head records the advances granted to disbursing officers of the Forest Department for disbursement. The increase in the revised and the next year's estimates is due to anticipated increase in the forest transactions as a result of some charcoal operations contemplated to be undertaken departmentally.

257. (4) *Permanent Advances.*—These advances are intended as cash reserves with departmental officers to enable them to advance money for small urgent payments, to be recouped subsequently by cashing the bills for those charges at the treasury. The provision under this head is on account of such advances and is based on the progress of actuals.

258. (5) *Account with the Government of Burma and* (6) *Account with the Reserve Bank of India.*—These heads are intended to record the transactions by Government on behalf of the Government of Burma and the Reserve Bank.

SUSPENSE.

Receipts.

Page 49, Civil Budget Estimate.

—	Accounts, 1943-44.	Budget Estimate, 1944-45.	Revised Estimate, 1944-45.	Budget Estimate, 1945-46.
Suspense Accounts—				
(i) Suspense Accounts	82	10	50	50
(ii) Central Accounts Office—Reserve Bank Suspense.	—1,46	2	8,00	2,00
(iii) Cash Balance Investment Account—				
(a) Treasury Bills	19,12,46	35,00,00	15,00,00	35,00,00
(b) Surplus balance Investments (Other Securities).	...	...	...	...
(iv) Recoveries of Service Payments... ...	2,67	1,00	3.50	1,00
(v) Departmental Adjusting Account ...	...	1	1	1
(vi) Secretary of State-Miscellaneous—Remittances by Indian Traders.	30	10	...	...
Total ...	19,14,79	35,01,23	15,12,01	35,03,51
Cheques and Bills—				
Departmental Cheques	9,77,02	7,50,00	13,06,00	10,04,50
Departmental and similar accounts—				
Civil Departmental Balances—(Civil and Public Works).	6,72	1,00	4,50	1,30
Grand Total ...	28,98,53	42,52,23	28,22,51	45,09,31

Disbursements.

Page 232, Civil Budget Estimate.

	Accounts, 1943-44.	Budget Estimate, 1944-45.	Revised Estimate, 1944-45.	Budget Estimate, 1945-46.
Suspense Accounts—				
(i) Suspense Accounts	1,26	10	50	50
(ii) Central Accounts Office—Reserve Bank Suspense.	−3,69	2	8,00	2,00
(iii) Cash Balance Investment Account—				
(*a*) Treasury Bills	22,33,72	37,00,00	17,05,50	38,30,00
(*b*) Surplus balance Investments (Other Securities.)	...	...	1,99,50	...
(iv) Recoveries of Service Payments ...	2,67	1,00	3,50	1,00
(v) Departmental Adjusting Account ...	...	1	1	1
(vi) Secretary of State—Miscellaneous—Remittances by Indian Traders.	31	10	7	...
Total ...	22,34,27	37,01,23	19,17,08	38,33,51
Cheques and Bills—				
Departmental Cheques	9,66,80	7,50,00	13,06,00	10,04,50
Departmental and Similar Accounts—				
Civil Departmental Balances (Civil and Public Works).	8,91	1,00	2,50	1,30
Grand Total ...	32,09,98	44,52,23	32,25,58	48,39,31

259. (i) *Suspense Accounts.*—This minor head is intended to record credits actually received but awaiting final adjustment under the proper heads of account.

260. (iii) *Cash Balance Investment Account.*—(*a*) *Treasury Bills.*—This head represents the transactions in respect of the temporary investments made, from time to time, of the Provincial cash balances in the Treasury Bills of the Central Government and occasionally in the Treasury Bills of other Provincial Governments also. The provision on the receipt side under this head represents the amount of investments that are expected to mature before the close of the financial year and that on the disbursement side represents the estimated investments of Provincial balances.

The decrease in the revised estimate as compared with the budget estimate for 1944-45 is due to decrease in surplus balances available for investment in short term securities, *viz.*, Treasury Bills, as a result of the full repayment of the Lloyd Barrage Debt (5,68,73), the investment of Rs. 2 crores in the Government of India long term securities ($2\frac{3}{4}$ per cent. 1948—52) during the current year, and large amount of advances aggregating to the extent of Rs. $1\frac{1}{2}$ crores outstanding with the Board of Purchasers for food grain operations.

The increase in the budget estimate of 1945-46 over the revised estimate of 1944-45 is mainly due to increase anticipated in the surplus balances as a result of the current year's working which will be available for investment during that year.

The actual size of the receipts and disbursements is exaggerated by the fact that Treasury Bills are of three months' periods and the same money may be invested and encashed two, three and even four times in a year. The difference between the receipts and disbursements corresponds roughly with the growth of the cash balance of Government.

(*b*) *Other securities.*—The revised estimate for 1944-45 represents the amount invested during the current year, out of the surplus balances, in the Government of India $2\frac{3}{4}$ per cent. Loan, 1948—52.

261. (iv) *Recoveries of Service Payments.*—This head is intended as a clearance head to which cash recoveries of service payments are credited before they are taken to the final heads of account.

262. (v) *Departmental Adjusting Account.*—This head is purely of a book-keeping nature operated upon in the Comptroller's office.

263. (vi) *Secretary of State—Miscellaneous—Remittances by Indian Traders.*—An arrangement has been made between the Secretary of State and the Government of India according to which certain payments representing monthly remittances by Indian Traders to their families in Sind that may be advised by the Government of India are to be made by the Provincial Government to the parties concerned. The credit for these payments will be received from the Secretary of State through the "Home Accounts". The revised estimate provides for the payments of the balance outstanding at the beginning of the current year. No such further payments are anticipated to be made.

264. *Cheques and Bills.*—The revised and the next year's estimates take into account also the Price Control cheques.

265. *Departmental and similar Accounts.*—The revised and the next year's estimates also take into account the Price Control cash balances.

LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT.

Receipts.

—	Accounts, 1943-44.	Budget Estimate 1944-45.	Revised Estimate, 1944-45.	Budget Estimate, 1945-46.	Page 49, Civil Budget Estimate.
A.—Loans to Municipalities, Port Funds, etc.—					
(i) Loans to Municipalities	1	1	1	1	
(ii) Advances to cultivators	23,54	10,14	13,31	6,11	
(iii) Miscellaneous loans and advances ...	3,35	74	1,52	1,57	
Total ...	26,90	10,89	14,84	7,69	
B.—Loans to Government servants—					
(i) House-building advances	4	2	1	1	
(ii) Advances for the purchase of motor cars ...	8	4	10	5	
(iii) Advances for the purchase of other conveyances	29	19	30	15	
(iv) Passage advances	...	...	...	...	
Total ...	41	25	41	21	
Grand Total ...	27,31	11,14	15,25	7,90	

Disbursements.

Page 233. Civil Budget Estimate.

—	Accounts, 1943-44.	Budget Estimate, 1944-45.	Revised Estimate, 1944-45.	Budget Estimate, 1945-46.
A.—Loans to Municipalities, Port Funds, etc.—				
(i) Advances to cultivators	19,48	2,83	2,10	2,62
(ii) Miscellaneous Loans and Advances ...	1,20	3	45	5
Total ...	20,68	2,86	2,55	2,67
B.—Loans to Government Servants—				
(i) House-building advances	2	3	1	3
(ii) Advances for the purchase of motor cars	7	10	12	12
(iii) Advances for the purchase of other conveyances	52	13	25	12
(iv) Passage Advances	...	...		
Total ...	61	26	38	27
Grand Total ...	21,29	3,12	2,93	2,94

Revenue.

266. *Advances to cultivators.*—The increase in the revised estimate is due to anticipated recoveries in respect of credit sales of seed and seed takavi loans (by the Agricultural Department) which remained unrecovered at the end of the last year, partly counterbalanced by a decrease anticipated in takavi advances as a result of accelerated recoveries made last year. The next year's estimate is less than the revised estimate because of a decrease in the amount of outstandings. No provision has been made for recoveries on account of credit sales of seed and seed takavi loans as no such advances are contemplated next year and the entire outstandings on that account are expected to be recovered during the current year.

267. *Miscellaneons Loans and Advances.*—The increase in the revised and next year's estimate is due to anticipated recoveries in respect of loans granted last year to non-agriculturists in the flooded areas after the current year's budget estimate was framed.

268. *Loans to Government Servants.*—The revised and the next year's estimates are based on anticipated recoveries.

Expenditure.

269. *Advances to cultivators.*—The decrease in the revised estimate is due to non-utilisation of the provision made for takavi advances to Hurs confined in Lorhas as the Lorhas which were expected to function during the current year, have not yet started functioning. The necessary provision on this account is included in the next year's budget.

270. *Miscellaneous Loans and Advances.*—The increase in the revised estimate is due to a provision of 10 for loans to Hurs confined in Hotgi Settlement in the Bombay Province and a provision of 30 for loans to non-Agriculturists in the flooded areas. The next year's estimate provides for loans to small Industries only.

271. *Advances for purchase of other conveyances.*—The increase in the revised estimate is due to more amount required for advances to members of the mounted police force for purchase of ponies than anticipated The next year's estimate is based on normal requirements.

STATEMENT F.

STATEMENT OF NEW OR EXTRAORDINARY ITEMS OF EXPENDITURE PROVIDED FOR IN THE PROVINCIAL BUDGET ESTIMATE FOR 1945-46.

7—LAND REVENUE.

ITEM 1.—Conversion of temporary establishment of the Encumbered Estates Department into permanent.

Recurrent	....Rs. 9,900	Non-recurrent	Nil.
Total	.... „ 9,900	Ultimate annual recurrent	Rs. 8,910

Remarks.—The temporary establishment has been continued from year to year. In view of the fact that the Department has been in existence for 50 years and its work has increased beyond expectation, it is proposed to make the undermentioned establishment permanent with effect from 1st March 1945. This will make for efficient recruitment. There is every likelihood of the Department expanding and no possibility of its being disbanded. The following figures will show the progress made by the Department since 1929-30 :—

Year.	Gross Receipts.	Cost of management.
1929-30	10,27	8,64
1930-31	11,31	7,91
1936-37	22,04	4,69
1937-38	21,10	4,94
1938-39	21,31	5,23
1939-40	24,78	4,84
1940-41	25,55	5,42
1941-42	26,42	5,74
1942-43	27,16	5,81

There will be no extra cost on account of leave and pension contribution for this establishment. This is being paid even on its present temporary basis. The entire cost is recoverable from the estates under superintendence of the Court of Wards and protection of Manager, Encumbered Estates.

The following provision will be required for 1945-46 :—

Pay of Officers—

Deputy Manager. Pay in the 1st grade of Mukhtiarkar Rs. 370—400+50 Special Pay ....Rs. 5,400

Pay of Establishment—

3 Clerks in the grade of Rs. 25—5/2—60—5/2—75 ....Rs. 1,800

2 Peons in the grade of Rs. 16—1/5—20 .... „ 384

Allowances, Honoraria, etc.—

Travelling Allowance fixed—

Permanent Travelling Allowance to Deputy Manager at Rs. 90 per mensem ....Rs. 1,080

House rent and other Allowances—

Local, house rent and dearness allowances .... „ 1,236

Rs. 9,900

ITEM 2.—City survey of some important towns in Sind, *viz.*, Kotri and Shahdadkot towns.

Recurrent	Nil.	Non-recurrent	....Rs. 10,800
Total	.... Rs. 10,800	Ultimate annual recurrent	Nil.

In view of the rapid extension of the towns of Kotri in the Dadu district and Shahdadkot in the Larkana district, it is proposed to undertake a regular city survey of these towns. The total number of properties to be city surveyed is 3,600. The estimated cost of survey comes to Rs. 10,800 and works out to Rs. 3 per property. The expenditure to be incurred by Government is intended to be reimbursed by recovery of sanad fees from the property holders. A provision of Rs. 10,800 as detailed below is included in the budget estimate for the year 1945-46 :—

I—Traverse Survey—

1 Surveyor at Rs. 100 per mensem for 1¼ months	Rs. 125
1 Surveyor at Rs. 95 per mensem for 1¼ months	„ 119
4 Khalasis at Rs. 16 per mensem for 1¼ months	„ 80
4 Khalasis at Rs. 15 per mensem for 1¼ months	„ 75
	Rs. 399
Contingencies including rent	„ 100
	Rs. 499

II—Detailed Measurement.

1 Surveyor at Rs. 100 per mensem for 2¾ months	....Rs.	275
1 Surveyor at Rs. 95 per mensem for 3½ months	.... ,,	333
3 Khalasis at Rs. 16 per mensem for 2¾ months	.... ,,	132
3 Khalasis at Rs. 15 per mensem for 3½ months	.... ,,	157
4 Measurers at Rs. 60 per mensem for 2¾ months	.... ,,	660
4 Measurers at Rs. 50 per mensem for 3½ months	.... ,,	700
12 Khalasis at Rs. 16 per mensem for 2¾ months	.... ,,	528
12 Khalasis at Rs. 15 per mensem for 3½ months	.... ,,	630
	Rs.	3,415

III—Enquiry Work—

1 Enquiry Officer at Rs. 150 per mensem for 2¾ months + ...	....Rs.	413
Conveyance allowance of Rs. 30 per mensem	.... ,,	83
1 Enquiry Officer at Rs. 150 for 3½ months + ...	.... ,,	525
Conveyance allowance of Rs. 30 per mensem	.... ,,	105
1 Clerk at Rs. 40 per mensem for 2¾ months	.... ,,	110
1 Clerk at Rs. 40 per mensem for 3½ months	.... ,,	140
2 Munshis at Rs. 35 per mensem for 2¾ months	.... ,,	192
2 Munshis at Rs. 35 per mensem for 3½ months	.... ,,	245
1 Measurer at Rs. 60 per mensem for 2¾ months	.... ,,	165
1 Measurer at Rs. 50 per mensem for 3½ months	.... ,,	175
2 Process servers at Rs. 20 per mensem for 2¾ months	.... ,,	110
2 Process servers at Rs. 20 per mensem for 3½ months	.... ,,	140
4 Peons and Khalasis at Rs. 16 per mensem for 2¾ months	.... ,,	176
4 Peons and Khalasis at Rs. 15 per mensem for 3½ months	.... ,,	210
Contingencies including rents	.... ,,	400
	Rs.	3,189

IV—Mapping—

1 Draftsman at Rs. 50 per mensem for 2¾ months	....Rs.	138
1 Draftsman at Rs. 50 per mensem for 3½ months	.... ,,	175
	Rs.	313

V—Sanad Writing Work for 1 month—

2 Tapedars at Rs. 60 per mensem each	....Rs.	120
2 Tapedars at Rs. 50 per mensem each	.... ,,	100
1 Munshi at Rs. 35 per mensem	.... ,,	35
1 Peon at Rs. 16 per mensem	.... ,,	16
1 Peon at Rs. 15 per mensem	.... ,,	15
	Rs.	286
Contingencies including rents	.... ,,	100
	Rs.	386

VI—Miscellaneous Expenditure—

Cost of demarcation stones	....Rs.	280
Contingencies including Dead Stock	.... ,,	250
Travelling Allowance of establishment, railway, etc.	.... ,,	250
	Rs.	780
Allowances, Honoraria, etc.—		
Dearness allowance	....Rs.	2,215
	Rs.	10,797
In round figures	Rs.	10,800

ITEM 3.—Continuance of Tapedars' Training School, Hyderabad.

Recurrent	Nil.	Non-recurrent	....Rs. 15,530
Total ....Rs.	15,530	Ultimate annual recurrent	Nil.

Remarks.—The Tapedars' Training School at Hyderabad is continued from year to year and the period for which it has last been sanctioned expires on the 30th June 1945. As double the usual number of passed candidates will be required for filling up vacancies on the village establishment, it is proposed to continue the school for a further period of one year with effect from 1st July 1945. A provision of Rs. 15,530, as detailed below will accordingly be required for the year 1945-46:—

Pay of Officers—

Head Master at Rs. 200 per mensem in the III grade of Mukhtiarkars, *viz.*, Rs. 200—15/2—260 + difference of increment of Rs. 152 ....Rs. 2,552

Pay of Establishment—

Temporary Establishment—

5 Assistant Masters in the grade of $\frac{\text{Rs. 85-5/2-100,}}{\text{Rs. 80-5/2-95}}$ two at Rs. 100 and three at Rs. 85 per mensem each and one clerk at Rs. 30 per mensem in the grade of Rs. 25—5/2—55	Rs.	5,850
1 Naik at Rs. 18 per mensem	,,	216
3 Peons at Rs. 15 per mensem each	,,	540
2 Chowkidars, 1 at Rs. 16 per mensem and 1 at Rs. 15 per mensem	,,	372
	Rs.	6,978

Allowances, Honoraria, etc.—

Travelling Allowance—Ordinary	Rs.	300
House rent and other allowances—		
(*a*) House Master's allowance at Rs. 20 per mensem	,,	240
(*b*) Medical Supervision allowance at Rs. 20 per mensem for 10 months and at Rs. 10 per mensem for 2 months of vacation	,,	220
(*c*) Local allowance for one Naik, three peons and 2 chowkidars at Re. 1 per mensem each	,,	72
(*d*) Dearness allowance to 5 Assistant Masters, one clerk, one Naik, three peons and two chowkidars	,,	1,500
	Rs.	2,332

Contingencies—

Rents, Rates and Taxes —		
Water charges payable to the Hyderabad Municipality. (Increase is due to the increased number of candidates, *i. e.*, from 50 to 100)	Rs.	150
Fixed Contingencies—		
Head Master at Rs. 8 per mensem	,,	96
Pay of inferior servants—		
One Sweeper with bullock cart at Rs. 22 per mensem	,,	264
One Sweeper with donkey cart at Rs. 18 per mensem	,,	216
One Sweeper at Rs. 15 per mensem	,,	180
One Punkha puller at Rs. 15 per mensem for 5 months	,,	75
Dearness allowance to 3 Sweepers and 1 Punkha-puller	,,	410
Non-Contract contingencies—		
Service Postage and Telegrams	,,	20
Office expenses and Miscellaneous	,,	1,025
	Rs.	2,436

Scholarships—

Stipends at Rs. 8 per mensem for 11 months to 14 students	,,	1,232
Total	Rs.	15,530

ITEM 4.—Revision of scales of pay of the Establishment of the Land Records Department.

Recurrent	....Rs. 420	Non-recurrent	....	Nil.
Total	.... ,, 420	Ultimate annual recurrent	....Rs.	1,580

The Land Records Department has not received adequate treatment as regards the scales of pay of the establishment. This department is essential to the revenue system. The work of several tables is technical and tedious and there is little incentive for the staff to improve their prospects. Highly qualified hands do not join the department. For these reasons it is considered necessary to revise the scales of pay of the following clerical establishment. The extra expenditure on this account during the next year will be Rs. 420.

Name of post.	Present grade.	Revised grade.
1 Head Clerk	Rs. 105—5—140.	Rs. 115—5—155.
1 Assistant Record-keeper	Rs. 105—5/2—140.	Rs. 105—5—140.
1 Head Draftsman	Rs. 105—5/2—140.	Rs. 105—5—140.
1 Accounts clerk	Rs. 85—5/2—100.	Rs. 105—5/2—140.
2 Junior clerks in Survey Branch	Rs. 30—5/2—80.	Rs. 85—5/2—100.

Total, 7—Land Revenue	Recurrent	....Rs.	10,320
	Non-recurrent	.... ,,	26,330

8—PROVINCIAL EXCISE.

ITEM 5.—Training of Excise staff in drill and musketry.

Recurrent	....Rs. 1,170	Non-recurrent	.... Rs. 1,030
Total	.... „ 2,200	Ultimate annual recurrent	.... „ 1,500

It has been decided that the Excise constabulary in all the excise circles should be armed. In order to enable the constabulary to handle arms properly, it is proposed to have them trained by Police Instructors. There are at present 125 men to be trained in the whole Province. Out of this number, 20 will be trained in Karachi, 55 in Hyderabad and 50 in Sukkur in batches of 10 men each in Hyderabad and Sukkur and 4 at Karachi. Each man will be given training for a period of two months. Every trained member of the constabulary will be made to undergo an annual refresher course of a fortnight and every new entrant will be given initial training for a period of two months. The initial training will be given by the Police Instructors at Head Quarters but for the annual refresher courses, it is proposed to engage *ex*-Army N. C. Os. As it is not possible for the Police Department to accommodate these men in the Police Head Quarters it is proposed to grant them house rent at the rate of Rs. 3 per mensem at Hyderabad and at Rs. 2 per mensem at Sukkur. The men at Karachi are already in receipt of house rent. The following provision will be required :—

Recurrent.

Pay of Establishment—	
Pay of 3 Instructors in the scale of Rs. 25—1—35	....Rs. 825
Allowances, Honoraria, etc.—	
Dearness allowance	....Rs. 341
	Rs. 1,166
	or „ 1,170

Non-recurrent.

House Rent allowance	.... Rs. 530
Honorarium	.... „ 500
	Rs. 1,030
Total	Rs. 2,200

ITEM 6.—Continuance of extra temporary establishment to enforce prohibition of charas and to strengthen the preventive subordinate establishment in cities and other important towns to enforce the provisions of the Sind Consumption of Intoxicants Restriction Act, 1940.

Recurrent	Nil.	Non-recurrent	.... Rs. 28,370
Total ....Rs.	28,370	Ultimate annual recurrent	Nil.

Remarks.—In order to enforce the prohibition of the sale of charas in Sind, a temporary establishment consisting of 2 Jamadars, 1 Dafedar, 12 Sowars, 7 Naiks and 24 Constables was entertained for a period of one year, with effect from 1st October 1939. In addition to this staff, 20 additional Constables were entertained for a period of one year, with effect from 1st October 1940, to enforce the provisions of the Sind Consumption of Intoxicants Restriction Act, 1940. The above staff is continued from year to year. On the expiry of the term of the staff on 30th September 1942 Government, however, extended the term of 2 Jamadars, 1 Dafedar, 12 Sowars, 6 Naiks and 38 Constables only for a further period of one year ending 30th September 1943, as one Naik and 6 Constables had been retrenched by the Deputy Commissioner as an experimental measure to reduce the establishment. The present term of the establishment will expire on 31st March 1945. But it will be necessary to continue the establishment during the next year. The following provision will therefore be required :—

District Executive Establishment—Combined Salt and Excise Department.

Pay of Establishment—	
2 Jamadars at Rs. 45 per mensem in the scale of Rs. 40—1—45	....Rs. 1,080
1 Dafedar at Rs. 30 per mensem in the scale of Rs. 25—1—35	.... „ 360
12 Sowars at Rs. 23 per mensem in the scale of Rs. 20—1/2—25	.... „ 3,312
6 Naiks at Rs. 20 per mensem each	.... „ 1,440
12 Constables at Rs. 17 per mensem each	.... „ 2,448
26 Constables at Rs. 16 per mensem each	.... „ 4,992
Total	....Rs. 13,632
Allowances, Honoraria, etc.—	
Travelling Allowance (fixed)	.... Rs. 4,536
House rent and other allowances	.... „ 8,616
Total	Rs. 13,152
Contingencies	.... Rs. 1,586
Total	Rs. 28,370

ITEM 7.—Continuance of extra temporary appointment of an Assistant Inspector for the supervision of bottling of foreign liquor.

Recurrent	....	Nil.	Non-recurrent	....	.... Rs. 1,420
Total	....	.... Rs. 1,420	Ultimate annual recurrent	....	Nil.

Remarks.—The war having almost stopped imports of foreign liquor from abroad, the demand for Indian made foreign liquor has so increased that the Distilleries are unable to supply it in bottles and have therefore commenced to supply it in bulk. Foreign liquor is also being received from South Africa and Australia in bulk. The importers therefore bottle liquor locally and a full-time Inspector is necessary to supervise bottling operations. The appointment was in the first instance created for a period of six months with effect from 1st October 1943 and it was continued for the current year. It is proposed to continue it during the next year. The expenditure during the year 1945-46 will be as under :—

Pay of Establishment—

1 Assistant Inspector in the scale of Rs. 75—5/2—90 per mensem....	....Rs. 928
Allowances, Honoraria, etc.—	
Travelling Allowance (Fixed)	.... Rs. 216
House rent and other allowances	.... ,, 276
	Rs. 492
Total	....Rs. 1,420

Total, 8—Provincial Excise ... { Recurrent .... Rs. 1,170; Non-recurrent .. Rs. 30,820 }

10—FOREST.

ITEM 8.—Appointment of Deputy Rangers.

Recurrent	....	....Rs. 6,400	Non-recurrent	....	Nil.
Total	....	.... ,, 6,400	Ultimate annual recurrent	....	Rs. 9,240

Remarks.—The operations of the Forest Department are expanding and are likely to continue to expand. More staff is wanted for the more intensive working required in Irrigated Plantations, and as accurate records are to be kept, the staff must be well educated. It is likely that the Forest Department may have to recruit more than 20 Range Forest Officers during the next 5 years or so but Dehra Dun may not be able to train so many Rangers and many vacancies may have to be filled in by promotion of men with practical experience.

It is, therefore, proposed that a new group of non-gazetted staff should be created and called Deputy Rangers. These men will be selected from candidates who fail to obtain admission to the Dehra Dun Rangers Course or may have similar academic qualifications (passed Intermediate, preferably in some science such as Physics, Chemistry, Botany, etc.) They will work in Sind forests under the best Rangers and should gain enough practical experience in 3-4 years to make them fit for Rangers grade when vacancies occur in that cadre.

It is proposed to appoint 6 Deputy Rangers, one for each territorial Division in the first instance for 1945-46 from 1st April 1945.

The expenditure on this account will be as under :—

Pay of establishment—

6 Deputy Rangers at Rs. 50—5—100	.... Rs. 3,300
Allowances, Honoraria, etc.—	
P. T. A. at Rs. 30 per mensem plus 20 per cent. increase, *viz.* Rs. 36 per mensem each	.... ,, 2,376
Dearness allowance	.... ,, 671
Total	.... ,, 6,347
in round	.... ,, 6,400

ITEM 9.—Expansion of clerical establishment.

Recurrent	....	....Rs. 5,300	Non-recurrent	....	Nil.
Total	....	.... ,, 5,300	Ultimate annual recurrent	....	Rs. 6,140

Remarks.—The operations of this Department have greatly expanded during the past 2 years. For instance, irrigated plantations now involve 35,000 acres compared to 3,000—4,000 acres two three years ago. Agri-silviculture leases which covered a few thousand acres in 1941-42 now extend to more than 40,000 acres annually and the number of agreements has risen proportionately. Fellings which used to be sold annually are now sold two-three times a year as the demand arises and the total cut is far greater than before. The revenue has risen more than four-fold to Rs. 35 lakhs compared to 9 lakhs in 1941-42.

2. As a result of this expansion the clerical staff in the Direction office, Divisional and Range offices is grossly overworked, and there is not the slightest likelihood that work will decrease after the war as development will entail further expansion of activities.

3. It is proposed therefore to appoint 8 additional clerks one for the Direction Office, one for each territorial Division, and one for the working Plans Division from 1st April 1945.

The clerks for the Direction and the Working Plans offices are required in the grade of Rs. 80—5/2—95 In the Direction office the clerk will be dealing with responsible work of Irrigated Plantation Schemes (which have increased considerably and are bound to increase further in future) and in the working Plans Division he will have to do all accounts, budget and other responsible work.

4. The expenditure on this account during the next year will be as under :—

B—Establishment.

Pay of establishment—		
Pay of 2 clerks Rs. 80—5/2—95 grade at Rs. 80 each....	....Rs.	1,760
Pay of 6 clerks Rs. 25—5/2—55 grade at Rs. 35 per mensem each	.... ,,	2,310
	.... ,,	4,070
Allowances, Honoraria, etc.—		
House rent and other allowances....	.... ,,	1,232
or	....Rs.	1,230
Total	....Rs.	5,300

Total, 10—Forests ...	Recurrent	.... Rs.	11,700
	Non-recurrent	...	Nil.

11—REGISTRATION.

ITEM 10.—Appointment of an additional Inspector of Registration, a clerk and a peon.

Recurrent	....Rs.	1,200	Non-recurrent		Nil.
Total	.... ,,	1,200	Ultimate annual recurrent	.... Rs.	1,490

Remarks.—At present there is only one Inspector of Registration with headquarters at Karachi whose jurisdiction extends to the whole Province. In order to give him relief and to render the work of inspection more concentrated, it is necessary to appoint an additional Inspector in the scale of Rs. 200—10—250. He will have a clerk (Rs. 30—5/2—50) and a peon (Rs. 16—1/5—20) like the other Inspector. The Inspector and the clerk will be given P. T. A. of Rs. 90 and Rs. 30 plus 20 per cent. increase per mensem respectively. The peon will draw ordinary T. A. which will come approximately to Rs. 15 per mensem. The headquarters of the present Inspector will be at Hyderabad and that of the additional Inspector at Sukkur. The extra cost for the above staff for 11 months during 1945-46 is shown below:—

Pay of Establishment	Rs.	2,770
Allowances, Honoraria, etc.—		
Travelling allowance (fixed)	Rs.	1,600
Travelling allowance (ordinary)	,,	200
House-rent and other allowances	,,	490
	Rs.	2,290
Total	Rs.	5,060

In consequence, the following reductions of staff will be made, which reduce the cost :—

1.	Abolition of two posts of clerks from Larkana and Sukkur Registry offices	Rs.	880
2.	The special post of Sub-Registrar II grade, Karachi (Rs. 180—5—200) to be substituted by Sub-Registrar IV grade	,,	1,310
3.	Saving in Karachi Local Allowance in item 2 above	,,	50
4.	Abolition of Sub-Registrar's post at Jati	,,	780
5.	Saving of clearance and other allowances on account of item No. 4 above	,,	110
6.	Saving of dearness and Karachi Local Allowance, and house rent paid to the clerk and peon of the present Inspector, on account of change of headquarters from Karachi to Hyderabad	,,	730
		Rs.	3,860
	Net extra cost	Rs.	1,200

Total 11—Registration	Recurrent	Rs.	1,200
	Non-recurrent		Nil.

XVII—Irrigation, Navigation, Embankment and Drainage Works for which capital accounts are kept—*Deduct*—Working Expenses.

(1) Productive—Lloyd Barrage Unified System.

Western Sind Circle.

ITEM 11.—Continuance of the posts of 8 Abdars in the Rice Canals Division.

Recurrent	....	.... Nil.	Non-recurrent	....Rs. 6,600
Total	....	.... Rs. 6,600	Ultimate annual recurrent	.... Nil.

Remarks.—The appointments of 8 Abdars have been sanctioned by Government upto 28th February 1945 in view of the increased cultivation of food grains and problems arising out of it. The question of permanency of these Abdars has been deferred till after the war. As it is considered that the continuance of the Abdars is essential during 1945-46, provision of Rs. 6,600 has been made in the next year's budget estimate as under :—

8 Abdars (Rs. 30—2—60—5—70)	....Rs.	3,756
Dearness Allowance	.... ,,	960
Conveyance allowance	.... ,,	1,920
Total	....Rs.	6,636
or	....Rs.	6,600

(i) Productive other than Lloyd Barrage Unified System.

Extensions and Improvements.

Northern Sind Circle.

Begari Canals Division.

ITEM No. 12.—Additions and alterations to Head Regulator over Mirzawah, as a result of Model experiments.

Recurrent	....	.... Nil.	Non-recurrent	....Rs. 3,000
Total	....	.... Rs. 3,000	Ultimate annual recurrent	.... Nil.

Mirzawah *ex*-Begari Canal has been silting every year. In order to reduce silt entering the channel, it is proposed to construct a Divide wall above Head Regulator of the canal as a result of model experiments carried out by the Executive Engineer, Development and Research Division.

Total, XVII—A.—Irrigation—(*i*) Productive	Recurrent		Nil.
	Non-recurrent	Barrage	Rs. 6,600
		Non-Barrage	,, 3,000
			Rs. 9,600

18—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—
(*i*) WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT.

ITEM 13.—Purchase of two sets of caterpillar tracters for bund works in Sind.

Recurrent	..	.. Nil.	Non-recurrent	.. .. Rs. 20,00,000
Total	..	..Rs. 20,00,000	Ultimate annual recurrent	.. Nil.

Remarks.—Owing to High Flood Levels recorded against bunds in the abkalani of 1943 and 1944, it is necessary to raise considerably and strengthen most of the bunds in Upper as well as in Lower Sind. The Flood Protective Bund which had been badly damaged by the hill torrents in 1944, also needs considerable raising and strengthening.

2. The earthwork involved in raising and strengthening the bunds is enormous, running into crores of c. ft. There is at present an acute shortage of labour on account of various Military works going on all over India, and work which could previously be done conveniently at about Rs. 10 to Rs. 15 per 1,000 c. ft., now costs between Rs. 20 to Rs. 30 per 1,000 c. ft. The rate recently sanctioned for Flood Protective Bund in Manchar Drainage Division was Rs. 32 per 1,000 c. ft. There is no prospect of the rates coming down for a long time to come, unless excavating machinery is employed in place of manual labour.

3. It is therefore proposed to purchase two sets of caterpillar tractors, etc., at the cost of about Rs. 10,00,000 (ten lakhs) per set. Their purchase will not only help to complete the works quickly, but will also considerably reduce the labour shortage and bring down rates for other works. It is calculated that the machines will give a working rate of about Rs. 9 or Rs. 10 per 1,000 c. ft. of earthwork, including depreciation which is considerably lower than the normal earth work rate in this Province. The working of tractors, etc., is expected to result in considerable saving in expenditure on bund works.

Total 18—Other Revenue Expenditure etc. .... Non-recurrent Rs. 20,00,000

25.—GENERAL ADMINISTRATION.

ITEM 14.—Continuance of temporary establishment for the Honourable Ministers.

Recurrent	....	Nil.	Non-recurrent	....Rs.	6,300
Total	....Rs.	6,300	Ultimate annual recurrent	....	Nil.

A temporary post of additional Personal Assistant to the Honourable the Premier was created on a fixed pay of Rs. 400 per mensem which was the maximum of the old grade of senior Superintendents in the Secretariat. The scale of the Secretariat Superintendents has since been revised and the maximum has been fixed at Rs. 450. The pay of the additional Personal Assistant has accordingly been fixed at Rs. 450 per mensem. It is necessary to continue this temporary post during 1945-46.

2. The following provision is therefore being made in the budget estimate for 1945-46:—

A—Heads of Provinces—C—Ministers—Pay of Establishment—Voted—Temporary Establishment.

Pay of establishment—

Pay of the Additional Personal Assistant at Rs. 450 per mensem	....Rs.	5,400
Allowances, Honoraria, etc.—		
Conveyance allowance at Rs. 30 per mensem	....Rs.	360
Dearness allowance at 10 per cent. of the pay	.... ,,	540
Total	....Rs.	6,300

ITEM 15.—Continuance of the temporary appointment of additional establishment for the Home Department.

Recurrent	....	Nil.	Non-recurrent	....Rs.	8,080
Total	.... Rs.	8,080	Ultimate annual recurrent	....	Nil

Owing to increase in the volume of work in the Home Department an additional branch with the following posts has been sanctioned upto 28th February 1945:—

1. One Superintendent in the grade of Rs. 225—25—350—E.B.—25—450.
2. Two Assistants in the grade of Rs. 80—10—170—E.B.—15—260.
3. Two Clerks in the grade of Rs. 60—4—100—E.B.—5—150.
4. One peon in the grade of Rs. 16—1/5—20.

It is necessary to continue these posts during the year 1945-46. The following provision on this account is made in the budget estimates:—

Pay of Establishment—		
Temporary Establishment	....Rs.	6,955
Allowances, Honoraria, etc.—		
House-rent, Local and Dearness allowances	....Rs.	1,125
Total	....Rs.	8,080

ITEM 16.—Continuance of temporary establishment for the General Department.

Recurrent	....	Nil	Non-recurrent	....Rs.	2,330
Total	.... Rs.	2,330	Ultimate annual recurrent	....	Nil.

Temporary posts of an Assistant, a clerk and a typist were created in 1943 and have been continued upto 28th February 1945 to cope with the increased work in the General Department. It will be necessary to continue the posts during the year 1945-46.

The following provision will therefore be necessary for the year 1945-46:—

GENERAL DEPARTMENT.

Pay of Establishment—(Temporary)—		
One Assistant (Rs. 80—10—170—E.B.—15—260)	....Rs.	1,080
One Typist (Rs. 60—4—100—E.B.—5—150)	.... ,,	770
	Rs.	1,850
Allowances, Honoraria, etc.—	....Rs.	480
Total	....Rs.	2,330

ITEM 17.—Creation of an additional post of an Assistant in the combined office of the Revenue Commissioner for Sind and Secretary to Government, Revenue Department.

Recurrent	....	....Rs. 1,020	Non-recurrent	....	.... Nil.
Total	....	.... „ 1,020	Ultimate annual recurrent		.... Rs.. 2,070

Remarks.—On account of the transfer of work in connection with political pensions, funeral expenses, etc., from the Political and Miscellaneous Department (Political) under the Chief Secretary and the increasing pressure of work in general in the office, it is proposed to create the post of an Assistant permanently in the grade of Rs. 80—10—170—15—260.

The following provision will be required during the year 1945-46 :—

Pay of Establishment—

Assistant in the scale of pay of Rs. 80—10—170—E.B.—15—260 ....Rs. 880

Allowances, Honoraria, etc.—

Dearness Allowance .... „ 143

Total ....Rs. 1,023

or ..Rs. 1,020

ITEM 18.—Continuance of the temporary posts of Personal Assistants to Collectors and Deputy Commissioner, Upper Sind Frontier.

Recurrent	....	.... Nil.	Non-recurrent	....	....Rs. 35,800
Total	....	.... Rs. 35,800	Ultimate annual recurrent	....	Nil.

Remarks.—Seven temporary posts of Personal Assistants to Collectors and the Deputy Commissioner, Upper Sind Frontier (one for the Collector of Karachi is already in existence), of the grade of Deputy Collector were created during 1942-43, in order to relieve the Collectors and the Deputy Commissioner of the pressure of work greatly increased as a result of the Hur disturbances, Martial Law, Floods, Price Control measures, etc. As the price control work is still in force and as a result of increased work due to war, it is necessary to continue the posts during 1945-46 also except that for the Collector of Dadu, which can be dispensed with.

The expenditure on this account during the next year is as under :—

Pay of Officers—

Six Personal Assistants to the Collectors and the Deputy Commissioner, Upper Sind Frontier (Pay in the second grade of Deputy Collectors) ....Rs. 26,000

Allowances, Honoraria, etc.—

Permanent Travelling Allowance to the Personal Assistant to the Deputy Commissioner at Rs. 138 per mensem for six months	....Rs. 800	
Conveyance allowance to the remaining five Personal Assistants to the Collectors at Rs. 90 per mensem for 12 months	....Rs. 5,400	
Dearness Allowance	....Rs. 3,600	
		Rs. 9,800
	Total	....Rs. 35,800

ITEM 19.—Scheme for tree plantation in Sind.

Recurrent	....	....Rs. 2,500	Non-recurrent	....	.... Nil.
Total	....	.... „ 2,500	Ultimate annual recurrent		.... Rs. 2,500

Remarks.—With the introduction of Lloyd Barrage Scheme, more and more land, which was lying waste in this province, has been brought under cultivation. This has resulted in the reduction in the growth of wood which used to come from waste lands. The necessity for village plantation of trees all over the province to provide wood for fuel, fodder for cattle and timber for domestic purposes does not need any emphasis. With the growth in population and improvement in irrigation facilities resulting in scrub growth being brought under cultivation, there will be a serious fuel shortage throughout the rural areas of the province, unless some planned action is taken. In former times, trees were raised and maintained along roads and tracts in Sind but there has been a deplorable tendency in recent years to cut down roadside trees.

In order to draw the attention of the public of the province to the urgent need of greater afforestation, it has been decided to inaugurate a scheme for the encouragement of tree plantation in the province. The object of the scheme is to plant at least 10,00,000 trees each year—each district planting 1,25,000 trees in a year. The approximate expenditure likely to be incurred during the year 1945-46 on the purchase of seed to be supplied to the villagers of each district will be as under :—

Karachi district	....Rs. 200
Hyderabad district	.... „ 200
Nawabshah district	.... „ 300
Thar Parkar district	.... „ 300
Dadu district	.... „ 400
Larkana district	.... „ 500
Sukkur district	.... „ 200
Upper Sind Frontier district	.... „ 400
Total	....Rs. 2,500

ITEM 20.—Financing of rural uplift schemes from the provincial revenues.

Recurrent	....Rs. 50,000	Non-recurrent	Nil.
Total	.... ,, 50,000	Ultimate annual recurrent	....Rs. 50,000

Remarks.—Since 1935-36 the Government of India placed a sum of Rs. 4,38,000 at the disposal of this Government for rural reconstruction from which the following schemes have been carried out:—

1. Improvement of water supply.
2. Sanitation and hygiene.
3. Agricultural schemes.
4. Cottage industries.

A sum of Rs. 3,87,378 was anticipated to be spent on the above schemes up to the end of 1943-44. The balance of Rs. 50,622 left over for expenditure during the year 1944-45 was not enough for all the schemes with the result that the first two schemes only were financed from the Government of India grant and the rest from the Provincial revenues. The continuance of the two schemes has been considered essential from the point of view of rural economy and it is proposed to finance them from the provincial revenues now onwards. The provision required for the next year is Rs. 50,000. The anticipated balance of Rs. 42,000 available in the Government of India grants will be utilised towards this expenditure. The remaining amount of Rs. 8,000 will be required under G—Miscellaneous—P.—Miscellaneous charges in connection with Rural Reconstruction.

ITEM 21.—Continuance of the temporary posts of (*i*) Deputy Secretary to Government, Revenue Department, (*ii*) One Assistant and (*iii*) One peon.

Recurrent	Nil.	Non-recurrent	....Rs. 27,750
Total	....Rs. 27,750	Ultimate annual recurrent	Nil.

Remarks.—The post of the Deputy Secretary to Government, Revenue Department, was created in the first instance for a period of 6 months with effect from 17th July 1938 in order to relieve the Revenue Commissioner and Revenue Secretary to some extent of the pressure of work on the Secretariat side. The Revenue Commissioner is an over-worked officer as he also functions as Secretary to Government, Revenue Department, and the Commissioner of Excise. The post of the Deputy Secretary was continued from time to time upto 28th February 1942 and thereafter it was abolished and a temporary post of Under Secretary was created for a period of one year with effect from 1st March 1942 and continued upto 31st July 1943, when the post of the Under Secretary was held in abeyance and the temporary post of Deputy Secretary was revived with effect from 1st August 1943. It is essential in the interests of the efficient administration of the Revenue Department that the post of Deputy Secretary should be continued during the year 1945-46 also.

(ii) One Assistant.

The post of an Assistant was created for the Agricultural Branch of this Department for a period of one year in the first instance with effect from 1st February 1944. As the work in that branch still continues to be heavy, the continuance of the temporary post of an Assistant for that branch is very necessary in the interest of the office work.

(iii) One post of peon.

This post is necessary for attendance on the Deputy Secretary.

The following provision will be required during the year 1945-46:—

		Rs.
(*i*) Deputy Secretary—		
Pay in the Senior scale of I.C.S. plus Rs. 150 special pay	(*Charged*)	16,400
Overseas sterling pay	(*Charged*)	4,000
Compensatory allowance	(*Charged*)	1,800
Leave and passage contribution	(*Charged*)	4,000
(*ii*) One Assistant in the scale of pay of Rs. 80—10—170—E.B.—15—260 and one peon in the scale of Rs. 16—1/5—20		1,150
House rent, Local and dearness allowances		400
		27,750

Pension contribution (*Charged*) of Rs. 3,000 is provided under the head "55—Superannuation Allowances and Pensions."

		Rs.
Total, 25—General Administration	Recurrent	....Rs. 53,520
	Non-recurrent	.... ,, 80,260

28.—JAILS AND CONVICT SETTLEMENTS.

ITEM 22.—Supply of dates to prisoners during Ramzan.

Recurrent	.... Rs. 2,000	Non-recurrent	Nil.
Total	.. ,, 2,000	Ultimate annual recurrent	.. Rs. 2,000

Remarks.—Government consider that such muslim prisoners as observe the Ramzan fast should be given two dates each to break their fast every evening during that month. The annual recurrent expenditure, estimated on the basis of the present overcrowded state of the prisons and on the current abnormal price of dates, will be Rs. 2,000. (Rs. 1,000 each under 'Central Jails' and 'District Jails'). The ultimate annual recurrent expenditure, when conditions return to normal, is expected to be less than Rs. 2,000.

Total, 28—Jails and Convict Settlements	Recurrent	.. Rs. 2,000
	Non-recurrent	Nil.

29—POLICE.

ITEM 23.—Continuance of Armed Police for Sukkur, Nawabshah, Thar Parkar and Hyderabad Districts.

Recurrent	Nil.	Non-recurrent	....Rs. 2,81,500
Total	....Rs. 2,81,500	Ultimate annual recurrent	Nil.

Remarks.—A Police force of 746 Constabulary was sanctioned during the current year (*vide* item 30 of the Blue Book 1944-45) to strengthen the armed Police force at the police stations and outposts in Sukkur, Thar Parkar, Nawabshah and Hyderabad districts on the termination of Martial Law in Sind with a view to afford adequate security in these districts and inspire confidence and safety in the mind of the people at these places. As the circumstances have not altered, it is proposed to continue this arrangement for the next financial year. Provision has been made for 626 constabulary, *i. e.*, 120 less than the original strength in the next year's budget as under—

Pay of Establishment	....Rs. 1,59,900
Allowance, Honoraria, etc.	.... ,, 1,06,600
Contingencies	.... ,, 15,000
	Rs. 2,81,500

ITEM 24.—Conversion of the Police Outpost at Nasirabad, taluka Warah, district Larkana into a Police Station.

Recurrent	....Rs. 2,900	Non-recurrent	....Rs. 1,000
Total	.... ,, 3,900	Ultimate annual recurrent	.... ,, 2,930

Remarks.—In view of the increase in population as well as crime in Warah taluka, Larkana district, it is considered necessary that another Police Station should be opened in that taluka. In order, however, to reduce the expenditure it has been decided to convert the police outpost at Nasirabad into a Police Station. For this purpose an increase of 1 Sub-Inspector, 1 Armed Head Constable and 3 Armed Constables in the police force will be necessary. There will also be a decrease of 1 Unarmed Constable in the existing strength. The extra cost involved will be as under :—

Recurrent.

Pay of Establishment	....Rs. 1,700
Allowances, Honoraria, etc.	.... ,, 1,100
Contingencies	.... ,, 100
	Rs. 2,900

Non-recurrent.

Contigencies—	
Arms and ammunitions	.... Rs. 300
Uniforms ...	.. ,, 400
Furniture	.... ,, 300
	Rs. 1,000
Total	Rs. 3,900

ITEM 25.—Increase in the strength of Khan Police Outpost in Thar Parkar district.

Recurrent	....Rs. 1,500	Non-recurrent	....Rs. 300
Total	.... ,, 1,800	Ultimate annual recurrent	.... ,, 1,500

Remarks.—Due to increase in crime in Mirpurkhas taluka, it is considered necessary that the strength of the Police Outpost at Khan may be increased and that this outpost be notified as a Police Station for the purpose of registration of crimes. It is proposed to increase the strength of this outpost from 1 Mounted Head Constable, 2 Mounted Constables and 1 Unarmed Constable to 2 Mounted Head Constables, 3 Mounted Constables and 1 Unarmed Constable. The extra cost involved will be as under :—

Recurrent.

Pay of Establishment	....Rs. 630
Allowances, Honoraria etc.	.... ,, 810
Contingencies	.... ,, 60
	Rs. 1,500

Non-recurrent.

Contingencies—	
Arms ...	... 100
Uniforms...	... 200
	Rs. 300
Total	Rs. 1,800

ITEM 26—Continuance of Police Constabulary in Karachi and Tatta Districts.

Recurrent ....Rs.	27,300	Non-recurrent	Nil.
Total .... ,,	27,300	Ultimate annual recurrent ....Rs.	27,300

Remarks.—Due to abnormal conditions prevailing in the Province, Police guards were supplied to Honourable Ministers. This staff consists of 4 Armed Head Constables, 14 Armed Constables and 33 Unarmed Constables. It is desirable that this staff be continued as the circumstances have not altered, subsequently to be merged in the re-organisation scheme of Karachi and Tatta Districts when it is sanctioned. The details of expenditure are given below :—

Pay of Establishment	....Rs. 14,100
Allowances, Honoraria, etc.	.... ,, 12,250
Contingencies	.... ,, 950
	Rs. 27,300

ITEM 27.—Continuance of the Hur Registration Bureau.

Recurrent	Nil.	Non-recurrent ....Rs.	78,200
Total ....Rs.	78,200	Ultimate annual recurrent	Nil.

Remarks.—In order to suppress the Hur movement for ever it was considered necessary that after the removal of Martial Law a Hur Intelligence Bureau should be established for dealing with the persons who will be released from jails and will be placed in Lorhas or registered under the Criminal Tribes Act or against whom it may be necessary to take action under the Hur Suppression Act. It is proposed to continue the staff consisting of 1 Deputy Superintendent of Police, 3 Inspectors, 8 Sub-Inspectors, 27 Head Constables, 6 Constables, 4 Clerks and 8 peons next year. The details of the expenditure are given below :—

Pay of Officers	....Rs. 14,300
Pay of Establishment	.... ,, 31,900
Allowances, Honoraria, etc.	.... ,, 25,050
Contingencies	.... ,, 6,950
	Rs. 78,200

ITEM 28.—Continuance of the post of Deputy Superintendent of Police and three orderlies.

Recurrent	Nil.	Non-recurrent ....Rs.	5,700
Total ....Rs.	5,700	Ultimate annual recurrent	Nil.

Remarks.—The posts of Deputy Superintendent of Police and 3 orderlies were sanctioned in 1940 for the Nawabshah District on account of Hur trouble. The post is being continued from year to year. As the conditions which necessitated the creation of this post still exist it is proposed to continue it next year. The following provision has been made in the next year's budget :—

Pay of Officers	....Rs. 3,960
Pay of Establishment	.... ,, 720
Allowances, Honoraria, etc.	.... ,, 920
Contingencies	.... ,, 100
Total	Rs. 5,700

Total, 29 Police	Recurrent	Rs. 31,700
	Non-recurrent	,, 3,66,700

37—EDUCATION.

ITEM 29.—Grant of Permanent travelling allowance to peons of Mulla Schools instead of fixed conveyance allowance and appointment of 3 additional peons.

Recurrent ....Rs.	3,900	Non-recurrent	Nil.
Total .... ,,	3,900	Ultimate annual recurrent ....Rs.	3,900

(1) The beats of some of the taluka peons of Mulla Schools are unwieldy as there are 30 such peons for 61 talukas. The peons are not, therefore, able to discharge their duties efficiently. In view of this, it is proposed to appoint 3 additional taluka peons. For this purpose a provision of Rs 1,100 is necessary as under :—

Pay of 3 taluka peons at Rs. 15 p.m.	...Rs. 540
Dearness Allowance	.... ,, 360
Fixed conveyance allowance at Rs. 5 p.m.	... ,, 180
	Rs. 1,080 or 1,100

(2) It is proposed to sanction payment of permanent travelling allowance of Rs. 12 per mensem in lieu of the existing fixed conveyance allowance of Rs. 5 per mensem to Taluka peons of Mulla schools as their present emoluments are not sufficient to meet the expenses on travelling.

For this purpose the provision required is Rs. 2,800 as under :—

Rs. 2,500 for the existing 30 peons (*i.e.*, 30×12×12=4,320 minus Rs. 1,800 fixed allowance already provided).

Rs. 252 or Rs. 300 in round figures (*i.e.* Rs. 3×12×12=432 minus fixed allowance of Rs. 180 shown in para. 1 above) for the 3 additional peons.

ITEM 30.—Direct grants to Non-Government Secondary Schools.

Recurrent	....Rs. 50,000	Non-recurrent	....Rs. Nil.
Total	.... ,, 50,000	Ultimate annual recurrent	.... ,, 50,000

Remarks.—(1) For the purpose of encouragement of Secondary Education, the Education Cess Committee has recommended that a special grant of Rs. 20,000 may be placed at the disposal of the Director of Public Instruction for being spent as additional grant over and above the ordinary grant to Muslim Schools specially schools for Muslim girls. A provision of Rs. 20,000 is required for this purpose.

2. The Education Cess Committee has recommended that in order to provide buildings and playgrounds for secondary schools in rural areas, a lump sum of Rs. 30,000 in each of the 5 years may be made. For this purpose, it is proposed to make a provision of Rs. 30,000 in the first instance.

ITEM 31.—Training Schools for teachers.

Recurrent	....Rs. 15,900	Non-recurrent	....Rs. 10,700
Total	.... ,, 26,600	Ultimate annual recurrent	.... ,, 23,400

Remarks.—(1) It is proposed to open one training school for Men at Larkana with a view to raising the percentage for trained primary teachers. The provision required for this purpose will be Rs. 21,500 as under :—

Recurrent.

	Estimated cost for 7 months of the year 1945-46.
Pay of Establishment—	
(*a*) One Graduate teacher in the scale of Rs. 45—175 ....Rs.	350
(*b*) Head Masters' Allowance at Rs. 40 per mensem .... ,,	280
(*c*) One primary teacher (3rd year trained) in the scale of Rs. 40—5—100 at Rs. 75 per mensem .... ,,	525
(*d*) One Drawing teacher (Part-time) at Rs. 25 per mensem .... ,,	175
(*e*) One clerk in the scale of Rs. 25—5/2—55 .... ,,	210
(*f*) Two peons in the grade of Rs. 16—1/5—20 .... ,,	224
(*g*) Special pay to Medical Officer (S.S.M.S.) for hostel supervision at Rs. 10 per mensem .... ,,	70
	Rs. 1,834
Allowances, Honoraria, etc.—	
(*a*) Travelling allowance .... Rs.	100
(*b*) 40 stipends at Rs. 20 per mensem each (expenditure during the 1st year will be for 8 months as the stipends are paid in advance 40×20×8) .... ,,	6,400
(*c*) Dearness Allowance .... ,,	405
(*d*) Local and House Rent Allowance to peons .... ,,	56
Contingencies—	
(*a*) Contract grant .... ,,	250
(*b*) Service Postage Stamps .... ,,	75
(*c*) Pay and allowances of 8 inferior servants each in the grade of Rs. 16—1/5—20, as under— 2 Hamals (one for school and the other for Hostel) 1 Malhi, 1 Sweeper, 4 Cooks (2 for Muslim and 2 for Hindu Boarders) ,,	1,680
Total	Rs. 10,800

Non-recurrent.

Contingencies—	
(*i*) Furniture for Training School and office .... Rs.	3,000
(*ii*) Science Apparatus required to equip laboratory .... ,,	1,000
(*iii*) Maps, Charts and Geographic Apparatus .... ,,	200
(*iv*) Class and Library Books .... ,,	300
(*v*) Garden implements	200
(*vi*) Hostel furniture required for accommodating 50 boarders (one table, one chair, one cot, one book shelf, one wall peg, one stool, one table lamp and one dirty linen basket) at Rs. 100 per boarder .... ,,	5,000
(*vii*) Utensils required for boarders .... ,,	1,000
Total, non-recurrent ....Rs.	10,700
Grand total Rs. .. ..Rs.	21,500

(2) It is proposed to increase the number of admissions in the 2nd and 3rd year classes of the Training College for Men, Hyderabad, from 20 and 10 to 30 and 15, respectively. Of these 10 seats are likely to be given to Local Board and Mulla School teachers. It is therefore proposed to make a provision of Rs. 1,600 for 10 additional stipends in the Training College.

(3) The present number of stipends in the Training College for Men, Hyderabad, is not sufficient with the result that about 20 to 25 students from Local Board and Mulla Schools go up for training without stipends. This causes great hardship specially when there is an abnormal rise in the cost of living. It is therefore proposed to raise the number of stipends by 22 from 158 to 180. For this purpose a provision of Rs. 3,500 will be required.

ITEM 32.—High Schools for Girls.

Recurrent	....Rs. 8,100	Non-recurrent	....Rs. 7,000
Total	.... ,, 15,100	Ultimate annual recurrent	.... ,, 12,800

Remarks.—The Muslims of Sind are very backward particularly in respect of female education. The Education Cess Committee has suggested that a girls secondary school be opened in each district. It is, however, proposed to open 2 schools (one at Nawabshah and the other at Dadu) with 3 standards each only next year. 75 per cent. of the seats will be reserved for Muslims and 25 per cent. open to other communities. If however, sufficient number of Muslim girls is not forthcoming, the vacancies will be given to non-Muslims. The cost will be as under :—

Recurrent.

Pay of 2 Head-Mistresses in the scale of Rs. 100—5—150—E.B.—250	....Rs.	2,200
4 Assistant Mistresses in the scale of Rs. 60—4—100—5—150	.... ,,	2,640
Two maid servants in the scale of Rs. 16—1/5—20	.... ,,	352
Travelling Allowance	.... ,,	400
Dearness Allowance	.... ,,	908
Contingencies	.... ,,	400
Service Postage Stamps	.... ,,	100
Rent	.... ,,	1,100
	Rs.	8,100

Non-recurrent.

Furniture	.... Rs.	2,000
Library	.... ,,	1,000
Maps and Charts	.... ,,	800
Drawing Materials	.... ,,	400
Cooking and Laundry	.... ,,	800
Sewing Materials	.... ,,	2,000
	Rs.	7,000

ITEM 33.—Direct Grants to non-Government Primary Schools.

Recurrent	....Rs. 42,230	Non-recurrent	Nil.
Total	.... ,, 42,230	Ultimate annual recurrent	.... Rs. 45,800

Remarks.—(1) It is proposed to sanction 50 additional teachers for Mulla Schools on account of the need for effecting greater efficiency in the schools. For this purpose, a provision of Rs. 18,150 is necessary as under :—

Pay of 50 teachers at Rs. 25 per mensem each	....Rs.	13,750
Dearness Allowance at Rs. 8 per mensem	.... ,,	4,400

(2) The appointment of 50 assistants during the current year and the creation of 50 additional posts proposed above will lead to an increase in the number of successful pupils and corresponding increase in the capitation grant. An extra provision of Rs. 10,000 has, therefore, been proposed to cover this increase.

(3) On account of the abnormal rise in prices, it is necessary to increase the provisions by 50 per cent. for accommodation grant, equipment grant and grant for books and writing materials. The following amounts are, therefore, proposed :—

(a) Accommodation grant	....Rs.	4,500
(b) Equipment grant	.... ,,	3,500
(c) Books and writing materials	.... ,,	5,000
	Rs.	13,000

(4) It is proposed to raise the value of stipends from Rs. 5 to Rs. 8 per mensem in the Muslim Ladies Industrial Home, Ramswami Quarter, Karachi, as the present value is small in view of the increase in the cost of living, and the girls are unwilling to continue in the Industrial Home. For this purpose it is proposed to make a provision of Rs. 1,080 on account of 30 stipends.

ITEM 34.—Introduction of Compulsory Primary Education in six talukas.

Recurrent	....Rs. 1,63,700	Non-recurrent	....Rs. 60,600
Total	.... ,, 2,24,300	Ultimate annual recurrent	.... ,, 1,39,200

Remarks.—The Education Cess Committee has suggested a scheme for the introduction of compulsory education in all the talukas in Sind within a period of 10 years. In pursuance of this scheme it is proposed to introduce compulsory education in 6 talukas including the talukas of Dokri (District Larkana), Hala (District Hyderabad) and Jacobabad (Upper Sind Frontier) during the year 1945-46.

2. As the proposal necessitates the creation of six posts of supervisors for inspecting the additional schools, provision on this account is also necessary.

3. The details of the expenditure are shown below :—

Recurrent.

	Dokri.	Hala.	Jacobabad.	3 others.	Total.
	Rs.	Rs.	Rs.	Rs.	
1. (a) Pay of Supervisors	540	540	540	1,620	
(b) Dearness Allowance	120	120	120	360	
(c) Permanent Travelling allowance	540	540	540	1,620	
	1,200	1,200	1,200	3,600	7,200
	Rs.	Rs.	Rs.		
2. (a) Additional teachers	20,640	28,800	7,200	1,17,937	
(b) Dearness Allowance	10,320	14,400	3,600		
(c) Rent and taxes	5,856	5,760	1,440		
(d) Contingencies	720	1,020	300		
(e) Other charges	1,800	....	760		
(f) Furniture and equipment	3,446	5,283	1,294		
(g) Attendance Assistant and his staff	936	876	780		
(h) Establishment of Supervisor	511	550	575		
Total	44,229	56,689	15,949	1,17,937	

Total Rs. .. 2,34,804

Government Grant at 2/3rd of Rs. 2,34,804=Rs. 1,56,536 or 1,56,500

Rs. 1,63,700

Non-recurrent.

	Dokri.	Hala.	Jacobabad.	3 others.	Total.
Furniture, equipment and books	7,000	30,000	8,500	45,500	91,000

The expenditure on account of the Supervisors will be borne by Government. The Government grant to the Local Authorities will be at the rate of 2/3rd of the other expenditure. The extra cost to Government will be as under :—

Recurring	....Rs. 1,63,700
Non-recurring	.... ,, 60,600
Total	....Rs. 2,24,300

The expenditure provided for 3 other talukas is the same as for the talukas of Dokri, Hala and Jacobabad.

Total, 37—Education	Recurrent	..Rs. 2,83,830
	Non-recurrent ..	.... ,, 78,300

38—MEDICAL.

ITEM 35.—Extra establishment required for 100 beds block at the Civil Hospital, Karachi, under construction.

Recurrent	....Rs. 25,000	Non-recurrent	....Rs. 35,000
Total	.... ,, 60,000	Ultimate annual recurrent	.... ,, 33,830

Remarks.—On account of congestion and lack of sufficient indoor accommodation at the Civil Hospital, Karachi, Government have sanctioned the construction of a 100 bedded block as an annexe to the Civil Hospital in the compound of the N. J. V. High School at a cost of Rs. 2,00,000. It will be necessary to sanction additional staff and the following provision on that account is proposed :—

Recurrent.

		Rs.	Total Rs.
Pay of Officers—			
	1 S. M. S., Class I Officer	3,300	
	2 S. M. S., Class II Officers	4,400	
			7,700
Pay of Establishment—			
	3 S. S. M. S. Officers	1,650	
	1 Lady S. S. M. S. Officer	660	
	2 Compounders, 2 ward compounders, 2 operation-room assistants, 6 dispensary servants, 4 dressers, 4 peons, 2 cooks and 2 cook-mates, 1 tailor, 1 dhobi, 1 ramoshi and 1 senior clerk.	6,790	
			9,100
Allowances, Honoraria, etc.—			
Dearness, House rent and Local allowances			8,200
	Total recurring		25,000

Non-recurrent.

Purchase of instruments, furniture, etc.		35,000
	Grand total	60,000

ITEM 36.—Establishment of additional five travelling dispensaries.

Recurrent ....Rs.	22,500	Non-recurrent ....Rs.	40,000
Total .... ,,	62,500	Ultimate annual recurrent .... ,,	25,300

Remarks.—Two travelling dispensaries were sanctioned in 1938 and one more in 1940 as an experimental measure. The scheme justified itself and the three travelling dispensaries were made permanent in 1943. It is proposed to start five more travelling dispensaries to provide adequate medical relief to the rural population in the villages owing to the prevalence of malaria and other epidemics in the Province. The following provision is required for 1945-46:—

Recurrent.

		Rs.
Pay of Establishment—		
	5 Medical Officers (Rs. 60—5—170, probationers Rs. 50)	2,750
	5 Compounders (Rs. 25—70)	1,375
	5 Motor Drivers (Rs.30—40)	1,650
	5 Peons at Rs. 16 per mensem each	880
	Total	6,655
Allowances, Honoraria, etc.—		
	Dearness allowance	2,200
	Compensatory allowance to Medical Service Officers at Rs. 20 per mensem each	1,100
	Total	3,300
Contingencies—		
	Contingencies at Rs. 2,500 per dispensary	12,500
	Total, recurrent	22,455 or 22,500

Non-recurrent.

Cost of purchase of 5 motor vans	40,000
Grand Total	62,500

ITEM 37.—Conversion of 4 Sind Subordinate Medical Service posts into Sind Medical Service posts, Class II.

Recurrent ....Rs.	2,560	Non-recurrent	Nil.
Total ....Rs.	2,560	Ultimate annual recurrent ....Rs.	8,160

Remarks.—Owing to the conversion of 4 Class II posts into Class I, it has become necessary to expand Class II cadre. It is therefore proposed to convert 4 Sind Subordinate Medical Service posts into Sind Medical Service, Class II. The expenditure involved on this account during the next year will be as under:—

	Rs.
4 Officers in Class II on Rs. 170—10—250—15—400....	7,480
Dearness allowance	750
Total Rs.	8,230

Less saving due to conversion of the 4 Sind Subordinate Medical Service Officers in the grade of Rs. 60—5—95—E.B.—5—130—E.B.—170 each .... Rs. 5,060
Dearness allowance .. .. ,, 610

Total Rs. 5,670

Net Total Rs. 2,560

Total, 38—Medical	Recurrent	Rs. 50,060
	Non-recurrent	,, 75,000

39—PUBLIC HEALTH.

ITEM 38.—Apparatus and Books for the Chemico-Bacteriological Laboratory, Karachi.

Recurrent	Nil.	Non-recurrent	Rs. 7,500
Total	Rs. 7,500	Ultimate annual recurrent	Nil.

Remarks.—It is necessary to equip the Chemico-Bacteriological Laboratory. It is proposed to purchase the following equipment and make provision for books :—

		Rs.	Total Rs.
1.	Small Dubeso Colorimeter with Napholometer attachement	1,050	
2.	Book Benedict Colorimeter for blood sugar	575	
3.	Van Slyke Noil Monometer for urea nitrogen in blood	525	
4.	Haden Haussel Haemoglobinometer	500	
5.	Bomb's colorimeter for colorific value	1,500	
6.	Cryscops (Freezing point apparatus)	500	
7.	K. B. B. Cabinet for ultro voilet Fluerescence	1,200	
8.	Kahnis shaking apparatus	150	
			6,000
	Purchase of books		1,500
	Total	Rs.	7,500

ITEM 39.—Public Health Propaganda.

Recurrent	Rs. 4,400	Non-recurrent	Rs. 800
Total	Rs. 5,200	Ultimate annual recurrent	Rs. 7,600

Remarks.—The need for Public Health Propaganda to be conducted in this province is very urgent specially in rural areas. It has been decided to start as an experimental measure intensive propaganda in a very small area ; for this purpose one adequately paid demonstrator and two peons will be appointed who will be given charge of an area of half a taluka, to visit every village in it once a week or once a fortnight. The following provision has been made in the budget estimate for the year 1945-46 :—

Recurrent.

	Total Rs.
Pay of Establishment :—	
1. Demonstrator in the scale of Rs. 150—10—300	1,650
2. Peons (Rs. 16—1/5—20)	350
Total Rs.	2,000
Allowances, Honoraria, etc.	
House rent and other allowances	550
Permanent travelling allowance for the Demonstrator at Rs. 25 per mensem	275
Permanent travelling allowance for the peon at Rs. 8 per mensem each	176
Total Rs.	1,001
Contingencies :—	
Cost of models, charts, etc.	800
Miscellaneous	100
Conveyance of kit etc., on tour	500
Total Rs.	1,400
Grand Total Rs.	4,401
or ,,	4,400

Non-recurrent.

Articles of Dead Stock	Rs. 800
Total	Rs. 5,200

Total, 39—Public Health	Recurrent	Rs. 4,400
	Non-recurrent	Rs. 8,300

40—AGRICULTURE.

ITEM 40.—Scheme for training mechanics by indentured apprenticeship at Sakrand and Hyderabad.

Recurrent ....Rs.	3,960	Non-recurrent ....Rs.	1,140
Total .... "	5,100	Ultimate annual recurrent .... "	4,320

There being a dearth of trained mechanics in Sind, the Engineering Section of the Agricultural Department finds it difficult to get trained men for its Workshop and for the various Farms where there are engines. The demand for trained men is expected to increase in future with the introduction of new schemes. It is, therefore, proposed to train twelve mechanics at a time at Sakrand and Hyderabad. The course will last for 15 months and each trainee will be paid during this period a scholarship of Rs. 30 per mensem in lieu of which he will be required to bind himself to serve Government at any time within five years of the completion of his training at the prevalent rates of wages. The bulk of the trainees will also be engaged while being trained, on the multifarious repair jobs on hand on the Sakrand Farm and College where the existing workshop for the Degree and Diploma classes will be extended by providing workshop tools for the twelve trainees at the cost of Rs. 1,200. The Professor of Agricultural Engineering and the Government Mechanic on the Farm will be in charge of these students so that no extra cost on establishment is proposed to be incurred. A second batch of students will be taken when the first batch is finished and so on until the fourth batch is finished. The scheme is thus proposed to be continued for a period of five years in the first instance. The total expenditure will thus be :—

H—Agricultural Engineering.

Contingencies—		
Supplies and Services—		Rs.
Cost of tools and equipment	(non-recurrent)	1,140
Scholarships to trainees for 11 months during the next year..	(recurrent)	3,960
	Total	5,100

ITEM 41.—Conversion of temporary establishment employed under the scheme for the improvement of Agricultural Marketing in Sind into permanent.

Recurrent	Nil.	Non-recurrent	Nil.
Total	Nil.	Ultimate annual recurrent	Rs. 5,560

Remarks.—The scheme for the improvement of Agricultural Marketing in Sind was sanctioned in the year 1934-35 by the Imperial Council of Agricultural Research but actually started from the year 1935-36 and upto the year 1939-40 was wholly financed by the Government of India. From the year 1940-41 it was partly financed by the Government of India and partly by the Government of Sind. The policy of Government of India with regard to financing of this scheme is to reduce gradually the subsidy given to Provincial Governments until the scheme is wholly financed from Provincial Revenues. The total subsidy received from the Imperial Council of Agricultural Research from the very inception of this scheme upto the year 1943-44 is Rs. 1,32,600 approximately while the expenditure borne by the Government of Sind is Rs. 36,600. The subsidy received for the year 1943-44 was Rs. 5,500 only.

The Marketing Staff shown below has been entertained on temporary basis from time to time, the sanctioned period of which expires on 28th February 1945.

After watching the working of the scheme since its inception and realising the useful results achieved therefrom, the Provincial Board of Agriculture in Sind have recommended that it should be made a permanent feature of the Department. The Marketing section has carried out useful marketing surveys as per All-India programme laid down by the Marketing Adviser to Government of India and has been responsible for the organisation of grading stations for Hides, Rice, Flour and mangoes; collection of data for enacting Marketing Legislation ; and supply of useful information regarding marketing, statistics, etc., to the trade and the public and more recently to the Military Department. It has therefore been decided by Government to make the following temporary establishment permanent.—

1 Marketing Officer, Live Stock Group in the scale of Rs. 170—10—250—E.B.—15—400—E.B.—20—500.
2 Marketing Officers Special Crop Group and Cereals Group in the scale of Rs. 170—10—250—E.B.—15—400.
3 Junior Clerks in the scale of Rs. 25—5/2—55.
3 Peons in the scale of Rs. 16—1/5—20.
1 Chowkidar in the scale of Rs. 16—1/5—20.

The ultimate annual recurrent expenditure on this account would be in respect of pensionary liability of these posts.

ITEM 42.—Scheme for Mango budding.

Recurrent	Nil.	Non-recurrent	Rs. 2,360
Total	Rs. 2,360	Ultimate annual recurrent	Nil.

Remarks.—The area under Mango plantations in Sind is nearly 20,000 acres, the major portion of which is under deshi plants. The estimated income from deshi plants is about Rs. 1,200 per acre while

grafted varieties will fetch about Rs. 2,000 per acre. There is great demand for grafted mango plants from Mirpurkhas Fruit Farm. The annual demand is for about 10,000 plants while the supply is limited. About 3,000 grafted mango plants are produced by Government Fruit Farm annually for distribution. These plants are hardly sufficient for an area of 60 acres. Hence the progress of expanding the area under improved mango varieties is slow whereas there is a keen demand for the supply of grafted mango plants. In order therefore to carry out mango 'budding' on the lands of zamindars, it is proposed to sanction the scheme for a period of one year in the first instance. The following provision will be required for the year 1945-46.—

C—Subordinate and Expert Staff—

Pay of Establishment—			
4 Mango Budders on Rs. 30—1—35 at Rs. 30 p.m. 30×11×4		....	Rs. 1,320
Allowances and Honoraria—			
Dearness Allowance	....Rs.	440	
Travelling Allowance	.... ,,	200	
			,, 640
			Rs. 1,960

D—Experimental Farms—

Contingencies—			
Purchase of Tools	....Rs.	200	
Supplies and Services	.... ,,	200	
			,, 400
			Rs. 2,360

ITEM 42.—Conversion of temporary staff employed in the office of the Director of Agriculture, Sind, into permanent.

Recurrent	Nil.	Non-recurrent	Nil
Total	Nil.	Ultimate annual recurrent	Rs. 2,600

Remarks.—The following temporary establishment has been sanctioned by Government from time to time for the office of the Director of Agriculture, Sind, whose sanctioned period will expire on 28th February 1945. As the work of Agricultural Department has considerably expanded and is likely to be expanded during coming years due to post war reconstruction schemes to be launched, it is necessary to make all these posts permanent in the interest of efficient work and administration of the Department. The progressive increase of work is evident from the total budget of the Department which has increased from Rs. 3,75,000 in the year 1930-31 to Rs. 72,67,000 in the year 1944-45. There will be no additional recurring expenditure involved other than that which is being incurred at present on this establishment on temporary basis :—

1 Accountant in the scale of Rs. 120—5—170.

1 Senior Auditor Rs. 90—5/2—115.

1 Junior Auditor Rs. 80—5/2—95.

1 Establishment Clerk Rs. 80—5/2—95.

1 Senior Clerk Rs. 80—5/2—95.

2 Junior Clerks Rs. 25—5/2—55.

1 Peon Rs. 16—1/5—20.

1 Chowkidar Rs. 16—1/5—20.

The ultimate annual recurrent expenditure on this account would be in respect of pensionary liability of these posts.

ITEM 44.—Scholarships for post graduate courses in Agriculture.

Recurrent	.... Rs. 2,400	Non-recurrent	Nil.
Total	.... ,, 2,400	Ultimate annual recurrent	.... Rs. 4,800

Remarks.—There are several schemes for Agricultural Department and research on hand and under consideration. As the successful carrying out of such schemes greatly depends on the quality and number of the directing and research staff, Government have considered it necessary to grant scholarships to deserving Graduate Assistants for post graduate courses in Agriculture. At present only one scholarship of the value of Rs. 50 per mensem is granted bienially to a Muslim Graduate Assistant for a two years' course. It is proposed to convert this into an annual scholarship and in addition to sanction three new scholarships each of the same value to be awarded annually. Thus there will be in all 4 scholarships, which it is proposed to give in the following manner.—

1st year.—Two to Muslims and two to Non-Muslims.

2nd year.—Three to Muslims and one to Non-Muslim.

3rd year.—Three to Muslims and one to Non-Muslim.

4th year.—Two to Muslims and two to Non-Muslims.

This arrangement is to be repeated in subsequent years in the order given above, *i. e.*, in the ratio of 2:2, 3:1, 3:1 and 2:2.

The expenditure on this account during the year 1945-46 will be as under :—

G (1) Agricultural Education—Scholarships.

4 Scholarships at Rs. 50 per mensem each ....Rs. 2,400

ITEM 45.—Co-operative experiments on seed dressing.

Recurrent	....Rs.	1,540	Non-recurrent	Nil.
Total	.... ,,	1,540	Ultimate annual recurrent	.... Rs. 1,540

Remarks.—In Sind, jowar and paddy are liable to Grain smut and Red Leaf diseases respectively. The All-India Mycological Conference which discussed this subject have recommended that co-operative experiments be undertaken to determine the usefulness of (*i*) fungicidal seed dressings and (*ii*) sprays and dusts for the control of these diseases. This recommendation has been accepted and it has been decided to conduct two experiments every year for a period of 3 years. The total cost has been estimated at Rs. 4,620. The details of expenditure during the year 1945-46 will be as under :—

Agricultural Experiments and Research.

Two counters at Rs. 40 per mensem each for 8 months	....Rs.	640
Contingencies	.... ,,	900
	Rs.	1,540

ITEM 46.—Extension of nurseries at Pithoro and Bhan and setting up of a new nursery in the compound of the Public Works Department Bungalow at Mitho Khoso in Nawabshah District.

Recurrent	....Rs.	3,400	Non-recurrent	.... Rs. 6,900
Total	.... ,,	10,300	Ultimate annual recurrent	.... ,, 3,700

Remarks.—In order to encourage the villagers to grow fruit trees, two nurseries, one at Pithoro village in Thar Parkar district, and the other at Bhan village in Dadu district, have been established by the Rural Reconstruction Department. As these are too small to meet the demand for plants in general and fruit plants in particular which has considerably increased, it is proposed to extend each of them by one acre and to set up one more nursery in the compound of the Public Works Department Bungalow at Mitho Khoso in the Nawabshah district, during the year 1945-46. The three nurseries will be provided with a well and a persian wheel to irrigate the area during the canal closure. The plants will be given free of charge, in deserving cases, to the haris or villagers coming from the areas selected for intensive rural reconstruction work or sold at reduced rates to the zamindars and other villagers and haris from the same areas, as is done at present in the existing nurseries. A hut will also be provided in the nursery at Pithoro to house the *malhis* there. The land together with the trees, progeny orchards and the wells under the existing two nurseries at Pithoro and Bhan will be returned at the end of ten years to the zamindars who have agreed to give the additional land for the purpose and not to charge lease money for the land under the two nurseries at Pithoro and Bhan.

Accordingly a provision of Rs. 10,300 has been included in the budget estimates as shown below:—

J—Special Rural Uplift Schemes—
Establishment of nurseries financed from Provincial Revenues.

Non-recurrent.

Construction of a well including persian wheel at each of the three nurseries at Pithoro, Bhan and Mitho Khoso	....Rs.	6,000
Construction of a katcha hut in the nursery at Pithoro	.... ,,	400
Fencing of thorns to the nurseries at Pithoro and Bhan	.... ,,	200
Development charges at Rs. 50 each for nurseries at Pithoro and Bhan and at Rs. 60 for the new nursery at Mitho Khoso	.... ,,	160
Purchase of garden tools, watering cans, buckets, etc., for the nursery at Mitho Khoso.	,,	140
Total	....Rs.	6,900

Recurrent.

Pay of a *malhi* at Rs. 30 per mensem for each of the nurseries at Pithoro and Bhan	....Rs.	660
Pay of senior *malhi* in the scale of Rs. 30—1—35 for the nursery at Mitho Khoso	.... ,,	330
Pay of 2 junior *malhis* at Rs. 30 per mensem each for the nursery at Mitho Khoso	.... ,,	660
Dearness allowance to 5 *malhis* at Rs. 10 per mensem each	.... ,,	550
Purchase of seed and manure for the nurseries at Pithoro and Bhan (extended area)	.... ,,	400
Purchase of seed and manure for the new nursery at Mitho Khoso	.... ,,	400
Purchase of dead stock articles for the nurseries at Pithoro and Bhan	.... ,,	100
Occasional labour at the 3 nurseries at Rs. 100 each	.... ,,	300
Total	....Rs.	3,400
Grand total	....Rs.	10,300

ITEM 47.—Preventive and Control measures against the Rice Stem-borer.

Recurrent	Nil.	Non-recurrent .... Rs.	5,700
Total .... Rs.	5,700	Ultimate annual recurrent	Nil.

Remarks.—Preventive and control measures were taken against the Rice Stem-borer pest during the current financial year and the results obtained are encouraging. Experience has shown that of the operations which included (*a*) ploughing up stubble, (*b*) collecting and destroying egg masses, (*c*) burning affected seedlings and (*d*) setting up light traps, the first three are well worth persevering with. As the pest does considerable damage to the rice crop in the Thar Parkar district it is considered necessary to continue the operations during the year 1945-46, throughout the rice area in the district and also to take up four zamindari plots instead of one taken up this year, for detailed observations. The following provision will be required for 1945-46 :—

F.—*Agricultural Experiments and Research; Preventive and Control measures against the Rice Stem-borer.*

	Rs.
Pay of Establishment—	
Graduate Assistant in the grade of Rs. 110—8—150 at Rs. 110 per mensem for 8 months	880
Non-Graduate Assistant in the grade of Rs. 30—5/2—60—4—100 at Rs. 30 per mensem for 8 months	240
Peon in the grade of Rs. 16—1/5 —20 on Rs. 16 per mensem for 8 months	128
Total	1,248
Allowances, Honraria, etc.—	
Dearness Allowance	248
Travelling Allowance	1,000
	1,248
Contingencies—	
Pay of 10 coolies at Rs. 25 per mensem each plus dearness allowance for 8 months	2,640
Service postage and telegrams	100
Office expenses, etc.	500
	3,240
Total	5,736
or	5,700

ITEM 48.—Establishment of fruit nurseries at Agricultural Research Stations, Sakrand and Dokri.

Recurrent ....Rs.	17,800	Non-recurrent ....Rs.	500
Total .... ,,	18,300	Ultimate annual recurrent .... ,,	19,580

Remarks.—One of the main activities of the Horticultural Section of the Agricultural Department is to supply fruit plants to fruit growers. There has been a progressively increasing demand for fruit plants but the Horticultural Section inspite of all efforts to increase the number of plants at the only nursery at the Fruit Farm, Mirpurkhas, has been able to meet only about half the demand. It is therefore proposed to establish nurseries over an area of 6 acres at each of the two Research Stations at Sakrand and Dokri as land is available at those places. It has been estimated that the receipts from the sale of the plants produced at these two nurseries would make these nurseries self supporting. The following provision would be required during the year 1945-46 :—

Recurrent.

C—Subordinate and Expert Staff.

Pay of Establishment—	
2 Non-Graduate Assistants in the grade of Rs. 30—5/2—60—4—100 at Rs. 30 per mensem each for 11 months	660
2 Head Malhis in the grade of Rs. 30—1—35 at Rs. 30 per mensem each for 11 months	660
8 Junior Malhis in the grade of Rs. 24—1—30 at Rs. 24 per mensem each for 11 months	2,112
Allowances, Honoraria, etc.	1,320

D—Experimental Farms.

Contingencies—	
12 Trained Coolies at Rs. 20 per mensem plus D. A. for 11 months	3,960
Casual Labour	1,200
Seeds and Manures	1,200
Packing material and Miscellaneous expenditure	6,720
Total	17,832
or	17,800

Non-recurrent.

Tools	480
or	500
Estimated receipts from sale of fruit plants	22,000

ITEM 49.—Scheme for the compulsory grading of wool.

Recurrent ....Rs.	5,100	Non-recurrent ....Rs.	800
Total .... ,,	5,900	Ultimate annual recurrent .... ,,	5,110

Remarks.—The total quantity of wool produced every year in this Province is about 24 lakh lbs., the total number of sheep being about 6 lakhs. It is, however, characterised as of poor quality. The experiments conducted at Jodhpur show that wool when graded brings in higher return to sheep-owners and the Imperial Council of Agricultural Research has recommended that compulsory grading of wools be introduced. It has been estimated that the graded wool will bring in, on an average, one anna extra per lb. to the flock owners which works out to Rs. 1,50,000 per annum for the whole Province. In view of this recurring additional profit, it has been decided to accept the recommendation of the Imperial Council of Agricultural Research. Four grading centres are proposed to be opened and at each centre 2,500 sheep will be registered. The owners will be paid an advance of Rs. 2,000 per annum per centre which will be recoverable from the sale proceeds of the wool. There will be two shearings each year. The wool after being graded will be sold through the Provincial Marketing Officers at a rate which besides giving an extra one anna per lb. to the sheep owners will yield a receipt of Rs. 1,000 per centre to Government. In order to bring home to the sheep owners the benefits accruing from the grading of wool, it is proposed to run the scheme for a period of 3 years. The details of expenditure during the year 1945-46, are as under :—

I—*Scheme for the Improvement of Agricultural Marketing in India ;—Scheme for the compulsory grading of wool.*

	Rs.
4 Graders at consolidated pay of Rs. 50 per mensem each for 11 months....	2,200
4 Trained shearers at Rs. 35 per mensem each for 3 months	420
8 Labourers at Rs. 20 per mensem each for 3 months	480
Dearness allowance for Trained Shearers and Labourers....	360
Travelling Allowance	400
Contingencies .... { Recurrent	1,200
{ Non-recurrent	800
Total	5,860
or	5,900

ITEM 50.—Large scale trials regarding application of artificial manures to paddy in order to increase yields in pursuance of Grow More Food campaign.

Recurrent	Nil.	Non-recurrent	Rs. 20,000
Total .... Rs.	20,000	Ultimate annual recurrent	Nil.

Remarks.—Results of research work done at the Agricultural Research Station, Dokri, have revealed that application of sulphate of ammonia to paddy offers the possibility of increased yields of atleast 6 maunds per acre. Before recommending the practice to cultivators it is necessary to conduct large scale trials on zamindari lands. Replicated manurial trials on paddy crops will be conducted in 14 rice growing talukas in Upper Sind. There will be 4 centres in each taluka having an area of 3 acres at each centre. The following expenditure is, therefore, included in the next year's Budget Estimate :—

C—Subordinate and Expert Staff.

		Rs.
C (2) Pay of Establishment.—4 Inspectors in the grade of Rs. 110—8—150 from 1st April to 31st December at an average cost of Rs. 130 per mensem each		4,680
14 kamgars in the scale of Rs. 25—25—1—40 on Rs. 30 per mensem each		3,780
4 Peons in the scale of Rs. 16—1/5—20 on Rs. 16 per mensem each		576
C (3) Allowances and Honoraria, etc.—		
T. A. ordinary .... Rs.	3,960	
Dearness and other allowances Rs.	2,016	5,976
Total		15,012

E—(1) Agricultural Demonstration and Propaganda.

	Rs.	
Contingencies—		
Cultivation charges	2,240	
Rents, rates and taxes	720	
Service Stamps....	200	
Office expenses and miscellaneous	568	
		3,728

L—Other charges.

Purchase of chemicals—	
84 Cwts. Ammonia Sulphate at Rs. 15 per Cwt. .... Rs.	1,260
Total	20,000

Total, 40—Agriculture .... { Recurrent .... Rs. 34,200

42—CO-OPERATION.

ITEM 51.—Continuance of the posts of 7 District Co-operative Officers.

Recurrent	Nil.	Non-recurrent	....Rs. 13,770
Total	....Rs. 13,770	Ultimate annual recurrent	Nil.

Remarks.—With a view to assist the Registrar, Co-operative Societies, Sind, in his administrative work, 7 temporary posts of District Co-operative Officers were created for a period of two years in the first instance with effect from the 1st January 1943. Each Officer is in-charge of one District except the District Co-operative Officer, Sukkur, who is also in-charge of the Upper Sind Frontier District. The primary duties of the District Co-operative Officers are to assist the Registrar in his administrative work, *e. g.*, liquidation work, enquiries in cases of misappropriations, etc., reporting on petitions submitted to the Registrar and Government and such other duties as the Registrar may assign to them.

As there is no other administrative machinery in the Co-operative Department excepting the District Co-operative Officers to do this kind of work, it is proposed to continue these posts for a further period upto 28th February 1946 pending decision on the general question to overhaul and re-organise the entire Department. The details of establishment and the cost to Government during 1945-46 will be as under:—

Superintendence.

Pay of Establishment—

7 District Co-operative Officers in the grade of Rs. 75—5/2—90 (new)/Rs. 85—5/2—100 (old) as under:—

4 District Co-operative Officers on Rs. 75 per mensem	....Rs. 3,600
2 District Co-operative Officers on Rs. 80 per mensem	.... „ 1,920
1 District Co-operative Officer on Rs. 90 per mensem	.... „ 1,080
Pay of 7 peons at Rs. 16 per mensem each in the grade of Rs. 16—1/5—20	.... „ 1,344
	Rs. 7,944

Allowances, Honoraria, etc.—

Local Allowance to the District Co-operative Officer, Karachi	....Rs. 120
Local and House-rent allowances to the peons	.... „ 264
Dearness Allowance to 7 District Co-operative Officers	.... „ 888
Dearness Allowance to 7 peons	.... „ 852
Travelling Allowance to District Co-operative Officers and peons	.... „ 3,200
	Rs. 5,324

Contingencies—

Service Postage, etc.	.... Rs. 400
Miscellaneous	.... „ 100
	Rs. 500
Total	....Rs. 13,768
or	„ 13,770

Total—42—Co-operation	Recurrent	Nil.
	Non-recurrent	Rs. 13,770

43—INDUSTRIES.

ITEM 52.—Taking over of the control of the Victoria Jubilee Technical Institute, Sukkur.

Recurrent	....Rs. 10,100	Non-recurrent	Nil.
Total	.... „ 10,100	Ultimate annual recurrent	....Rs. 11,200

Remarks.—The Victoria Jubilee Technical Institute, Sukkur, has been in existence for over 25 years, and is the principal technical Institute in the Province at present. In order to aid the post-war reconstruction movement which will involve the training of a large number of technicians, and to put

the institution on a more satisfactory footing, Government have decided to take over its control together with a control of its assets. The following provision is made in the next year's budget :—

	Rs.		Rs.
Pay of Establishment—			
1. Superintendent (Rs. 210—10—250)	2,640		
2. Mechanic (Rs. 80—4—100)	1,056		
3. Carpenter (Rs. 50—5/2—75)	720		
4. Turner (Rs. 25—5/2—50)	300		
5. Drawing Master (Rs. 20—1—30)	360		
6. Clerk (Rs. 25—2—35)	360		
7. Sweeper (Rs. 15 per mensem)	180		
8. Peon (Rs. 15 per mensem)	180		
	5,796	or	5,800
Allowances, Honoraria, etc.—			
House rent, dearness allowance and other allowances	1,128	or	1,100
Contingencies—			
Raw materials	2,000		
Books	200		
Rents, rates and taxes	50		
Service Postage Stamps	100		
Electric charges, etc.	500		
Repairs	350		
	3,200		
			3,200
Total			10,100

Total, 43—Industries .. { Recurrent .... Rs. 10,100; Non-recurrent .... Nil. }

47—MISCELLANEOUS DEPARTMENTS.

ITEM 53.—Continuance of the Panel of Adjudicators for settling Trade Disputes.

Recurrent	Nil.	Non-recurrent	Rs. 3,000
Total	Rs. 3,000	Ultimate annual recurrent	Nil.

Remarks.—At the instance of the Government of India, the Provincial Government appointed a Panel of Adjudicators for settling Trade Disputes in 1944-45 for one year in the first instance. It is necessary to continue these appointments for a further period of one year. The cost of the scheme will be as under :—

(*i*) Retaining fee of Rs. 1,000 per annum to each of the Adjudicators.

(*ii*) Rs. 10 a day during actual proceedings plus Travelling Allowance for visits to scenes of disputes which may come to Rs. 500 a year for each Adjudicator.

For the purpose of Travelling Allowance, Karachi shall be considered as the headquarters of the Adjudicators.

Total, 47—Miscellaneous Departments .... { Recurrent .... Nil.; Non-recurrent .... Rs. 3,000 }

50—CIVIL WORKS.

ITEM 54.—Continuance of the 2nd Kashmore Bund Sub-Division of the Begari Canals Division.

Recurrent	Nil.	Non-recurrent ....Rs.	3,100
Total ....Rs.	3,100	Ultimate annual recurrent	Nil.

Remarks.—The Kashmore Bund Sub-Division was first sanctioned by Government in May 1943 for the Abkalani period from 1st June 1943 to 30th September 1943, the reasons for its formation being that it was necessary to adopt precautionary measures to meet any situation that may arise due to a high Abkalani. The Sub-Division has also been sanctioned for the Abkalani period during the current year. As it is considered that the formation of the Sub-Division will be necessary for 4 months during the Abkalani period of the next year, provision of Rs. 3,100 has been made in the budget estimate for 1945-46 as under:—

One Assistant Engineer or Sub-Divisional Officer in the usual time scale of pay for 4 months ....
One Overseer in the usual time scale of pay for 4 months ....
One peon and three Khalasis (two for Sub-Divisional Officer and one for Overseer), for 4 months ....

(*a*) Pay of Officers	....Rs.	1,200
(*b*) Pay of Establishment	.... ,,	640
(*c*) Allowances and Honoraria etc.—		
Travelling Allowance	.... ,,	830
Dearness Allowance	.... ,,	204
(*d*) Contingencies	.... ,,	200
Total	....Rs.	3,074
or	....Rs.	3,100

ITEM 55.—Continuance of the posts of one Assistant Draftsman, one Overseer and one Khalasi in the Karachi Buildings Division.

Recurrent	Nil.	Non-recurrent ....Rs.	3,100
Total ....Rs.	3,100	Ultimate annual recurrent	Nil.

Remarks.—Government have sanctioned the posts of one Assistant Draftsman, two Overseers and two Khalasis in the Karachi Buildings Division for the work of requisitioning of private buildings under the Defence of India Rules and granting of permits for erection, re-erection, construction or alteration of buildings, etc. It is considered that out of this establishment, one Overseer and one Khalasi for building restriction will not be required during the next year and that continuance of the remaining establishment, *viz.*, one Assistant Draftsman, one Overseer and one Khalasi will be necessary during the year 1945-46 and accordingly provision of Rs. 3,100 has been made in the next year's estimate as under:—

One Assistant Draftsman (Rs. 50—5/2—90)		
One Overseer in the usual scale of pay	....Rs.	2,316
One Khalasi		
Dearness Allowance plus Karachi Local Allowance	....Rs.	738
Total	....Rs.	3,054
or	.... ,,	3,100

ITEM 56.—Continuance of the posts of 4 Gauge Readers and 4 Khalasis in the Development and Research Division.

Recurrent	Nil.	Non-recurrent ....Rs.	2,900
Total ....Rs.	2,900	Ultimate annual recurrent	Nil.

Remarks.—The above posts are required for observing new gauges fixed on Panwari bye-river opposite to the river gauges at Rajab right bank and Garang right bank transferred from the Shikarpur Canals Division. These posts have been sanctioned in June 1944 upto the period ending 28th February 1945. As the continuance of these posts will be necessary during 1945-46 provision of Rs. 2,900 has been made as under:—

4 Gauge Readers (Rs. 25—5/2—45) for 12 months	....Rs.	1,440
2 Khalasis for 6 months	,,	648
2 Kalasis for 12 months		
Dearness allowance	.... ,,	840
Total	....Rs.	2,928
or	.... ,,	2,900

ITEM 57.—Continuance of the posts of 8 Gauge Readers and 8 Gauge Khalasis in the Development and Research Division.

Recurrent ....Rs.	5,400	Non-recurrent	Nil.
Total .... ,,	5,400	Ultimate annual recurrent ....Rs.	4,450

Remarks.—The posts of 8 Gauge Readers and 8 Gauge Khalasis have been sanctioned by Government in February 1944 upto the period ending 28th February 1945 for the observation of gauges at Rajhan, R. B. Desert, Kotla, Gudu Head and miles 6 and 12 below Barrage (on either side) in the Development and Research Division. As the continuance of the above posts is considered essential regularly from year to year, provision has been made in the budget estimate for 1945-46 as under :—

8 Gauge Readers (5 for 12 months and 3 for 6 months) in the time scale of Rs. 25—5/2—45 including provision for increments	....Rs.	2,420
8 Gauge Khalasis (5 for 12 months and 3 for 6 months) at Rs. 18 per mensem each	....Rs.	1,404
Dearness Allowance	.... ,,	1,560
Total	....Rs.	5,384
or	.... ,,	5,400

ITEM 58.—Continuance of the appointment of one Overseer for the Hydraulic Research Station in the Development and Research Division.

Recurrent	Nil.	Non-recurrent ....Rs.	1,600
Total ....Rs.	1,600	Ultimate annual recurrent	Nil.

Remarks.—The post of Overseer for Hydraulic Research Station was originally sanctioned in June 1941 upto 28th February 1943. The post has further been continued upto 28th February 1945. In view of the extension of the Hydraulic Research Station in 1941, two model experiments are to be performed at a time. Accordingly, provision for the continuance of the post during 1945-46 has been made as under :—

One Overseer— Rs. 60—5—100—E.B.—10—170—E.B.—10—250 (old) / Rs. 54—4—90—E.B.—5—130—E.B.—5—150 (revised)	....Rs.	1,252
Karachi Local Allowance	.... ,,	150
Dearness Allowance	.... ,,	156
Total	....Rs.	1,558
or	....Rs.	1,600

ITEM 59.—Continuance of the posts of one Head Store-keeper (Rs. 90—5—120—E.B.—6—180) and one Assistant Store-keeper (Rs. 40—4/2—80) in the Mechanical Division.

Recurrent ....Rs.	1,900	Non-recurrent	Nil.
Total .... ,,	1,900	Ultimate annual recurrent .... Rs.	2,410

Remarks.—Originally there was only one post of Store-keeper Rs. 30—4—90 (old) or Rs. 40—4—80 (revised) in the Mechanical Division sanctioned on the regular temporary establishment. In July 1944, Government have sanctioned the posts of one Head Store-keeper (Rs. 90—5—120—E.B.—6—180) and one Assistant Store-keeper (Rs. 40—4/2—80) by abolishing the original post of Store-keeper in the Mechanical Division. As both of the newly sanctioned posts will be required regularly from year to year on the temporary establishment, provision in the next year's estimate is proposed to be made as a recurrent charge.

1 Head Store-keeper (Rs. 90—5—120—E.B.—6—180) at Rs. 90 per mensem for 12 months	....Rs.	1,080
1 Store-keeper (Rs. 40—4/2—80) at Rs. 40 per mensem for 12 months	.... ,,	480
	Rs.	1,560
Dearness Allowance	.... ,,	336
Total	.... ,,	1,896
or	....Rs.	1,900

ITEM 60.—Continuance of the posts of—

(*i*) Additional Assistant Secretary.
(*ii*) Superintendent.
(*iii*) Assistant.

in the office of the Sind Public Works Department Secretariat.

Recurrent	Nil.	Non-recurrent .... Rs.	11,100
Total .... Rs.	11,100	Ultimate annual recurrent	Nil.

Remarks.—Owing to very heavy work in the P. W. D. Secretariat, Government have sanctioned the undermentioned posts for a period of 5 months from 1st October 1944 to 28th February 1945 in the first instance:—

One Additional Assistant Secretary (Rs. 500—40—700).
One Superintendent (Rs. 225—25—350—E.B.—25—450).
One Assistant (Rs. 80—10—170—E.B.—15—260).

As it is considered that the work will continue to be very heavy during 1945-46, provision of Rs. 11,100 as shown below has been made in the next year's estimate.

One Additional Assistant Secretary (Rs. 500—40—700) at Rs. 500 per mensem for 12 months plus provision of Rs. 200 for increments	....Rs.	6,200
One Superintendent (Rs. 225—25—350—E.B.—25—450) at Rs. 225 per mensem for 12 months plus provision of Rs. 125 for increments	.... ,,	2,825
One Assistant (Rs. 80—10—170—E.B.—15—260) at Rs. 80 per mensem for 12 months plus provision of Rs. 50 for increments	....Rs.	1,010
Dearness Allowance	.... ,,	1,068
Total	....Rs.	11,103
or	.... ,,	11,100

ITEM 61.—Conversion of the 255 temporary posts of Abdars (Rs. 30—2—70) into permanent ones.

Recurrent	Nil.	Non-recurrent	Nil.
Total	Nil.	Ultimate annual recurrent	....Rs. 64,300

Remarks.—There are, at present, 509 Abdars borne on the temporary establishment. These temporary posts continue indefinitely for years in a temporary capacity and eventually the incumbents of these posts retire after a service of 20 to 25 or more years without being entitled to pension or gratuity. The question of converting the exact number of temporary posts of Abdars into permanent ones has been examined minutely from the point of view of transferring 'numbershumari' work from the Revenue Department to the Public Works Department. As there is not the slightest possibility of amalgamating Tapedars' and Abdars' establishments, it is proposed to convert 50 per cent. of the existing 509 temporary posts into permanent ones for the present.

The existing time scale of Abdars is Rs. 30—2—60—5—70. It has been decided that the temporary Abdars may be made permanent in the time scale of Rs. 30—2—70.

3. The ultimate annual recurrent expenditure of Rs. 64,300 on this account would be in respect of the pensionary liability of these posts.

ITEM 62.—Appointment of a Daftary in each of the Executive Engineer's offices.

Recurrent	....Rs. 2,400	Non-recurrent	Nil.
Total	.... ,, 2,400	Ultimate annual recurrent	.... Rs. 2,160

Remarks.—Owing to Wright method of maintaining records being in vogue in Executive Engineer's office whereby a large number of files is maintained, Government have sanctioned a post of a Daftary for each of the permanent Divisions excepting for the following Divisions:—

1. Upper Sind Roads Division.
2. Central Sind Roads Division.
3. Lower Sind Roads Division.
4. Electrical Division.
5. Mechanical Division.

As the appointment of a Daftary in each of the above mentioned remaining permanent Divisions is considered essential, provision of Rs. 2,400 has been made in the next year's estimate.

4 Daftaries in the time scale of Rs. 25—3/2—40 at Rs. 25 per mensem each for 12 month	Rs.	1,200
1 Daftary in the time scale of Rs. 30—3/2—45 at Rs. 30 per mensem for 12 months	....Rs.	360
Dearness Allowance	.... ,,	840
Total	....Rs.	2,400

ITEM 63.—Conversion of the two posts of Store-keepers on the work-charged establishment into the temporary establishment in the Karachi Buildings Division.

Recurrent	Nil.	Non-recurrent	..Rs. 2,000
Total	.... Rs. 2,000	Ultimate annual recurrent	— Nil.

Remarks.—The two posts of Store-keepers borne on the work-charged establishment on a consolidated rate of pay in the Karachi Buildings Division, are proposed to be brought on to the temporary establishment and designated as Store-clerks in the time scale of pay fixed for the last grade Clerks,

viz., $\frac{\text{Rs. 30—5/2—70 (old)}}{\text{Rs. 25—5/2—65 (revised.)}}$

Provision of Rs. 2,000 has accordingly been made in the next year's estimate.

Two Store-clerks .... $\frac{\text{Rs. 30—5/2—70 old.}}{\text{Rs. 25—5/2—65 revised.}}$	Pay	....Rs.	1,680
....	Dearness Allowance	.... ,,	312
	Total	....Rs.	1,992
	or	.... ,,	2,000

ITEM 64.—Continuance of the Communications and Buildings Division.

Recurrent	Nil.	Non-recurrent	....Rs. 91,600
Total	Rs. 91,600	Ultimate annual recurrent	Nil.

Remarks.—The Communications and Buildings Division was first created in September 1943 solely for the maintenance of Airfields and Cantonment areas in Hyderabad. At present the Division is sanctioned upto 28th February 1945. As the continuance of the Division is considered essential during 1945-46, provision of Rs. 91,600 has been made as shown below :—

Divisional Establishment.

1 Executive Engineer, (S.S.E. Class I or I.S.E.)
1 Divisional Accountant.
1 Head Clerk.
1 Senior Clerk.
2 Clerks (Rs. 75—5—100).
4 Clerks (Rs. 30—5/2—70).
1 Store-keeper.
1 Draftsman.
1 Assistant Draftsman.
2 Tracers
1 Overseer for Divisional Office.
1 Naik.
6 Peons.
2 Touring Khalasis.
1 Post-Runner for 12 months.
1 Post-Runner for 4 months.
1 Chowkidar.

Establishment for 2 Sub-Divisions.

2 Assistant Engineers or Overseer Sub-Divisional Officers.
7 Overseers.
4 Sub-Divisional Clerks.
2 Sub-Divisional Store-keepers.
14 Daroghas.
12 Sub-Daroghas.
2 Peons for Sub-Divisional Officers.
4 Khalasis.
2 Post-Runners.
7 Khalasis for 7 Overseers.

(*a*) Pay of Officers	....Rs.	18,700
(*b*) Pay of Establishment	.... ,,	40,000
(*c*) Allowances, Honoraria, etc.	,,	22,600
(*d*) Contingencies	.... ,,	10,300
Total	....Rs.	91,600

ITEM 65.—Continuance of the "C" Sub-Division of the Upper Sind Roads Division.

Recurrent	Nil.	Non-recurrent	....Rs. 16,700
Total	....Rs. 16,700	Ultimate annual recurrent	Nil.

Remarks.—The "C" Sub-Division with headquarters at Ratodero has been created in March 1944, upto the period ending 28th February 1945. As owing to the transfer of roads from other irrigation Divisions, the continuance of the Sub-Division will be necessary during 1945-46, provision of Rs. 16,700 has been made in the next year's estimate.

1 Assistant Engineer or Overseer Sub-Divisional Officer
3 Overseers (usual time-scale of pay).
1 Sub-Divisional Clerk (Rs. 30—5/2—70).
1 Sub-Divisional Store-keeper— (Rs. 40—4/2—80)
6 Road Maistries.
1 Peon.
2 Khalasis.
1 Post-Runner.
3 Khalasis for 3 Overseers.
1 Chowkidar.

(*b*) Pay of Establishment	....Rs.	9,300
(*c*) Allowances, etc.	.... ,,	6,400
(*d*) Contingencies	.... ,,	1,000
Total	....Rs.	16,700

ITEM 66.—Scheme for the extension of experiments for the determination of requirements of water for different units of land.

Recurrent (for 2 years)	....Rs.	29,000	Non-recurrent	Nil.
Total	.... ,,	29,000	Ultimate annual recurrent	Nil.

Remarks.—Some experiments were carried out at Daur in the Nawabshah District with a view to determining the quantity of irrigation water required for plots of various sizes when irrigated (*i*) directly from a watercourse, and (*ii*) through a front plot by giving cuts across the common 'banna'.

2. As a result of these experiments, the Executive Engineer, Development and Research Division, in June 1942 proposed a revised scheme in consultation with the Statistician to the Imperial Council of Agricultural Research. The revised scheme was examined by the Advisory Board of the Council and was amended. The cost of the amended scheme was Rs. 26,478 for two years against which a return of Rs. 10,803 was anticipated being the sale value of the crops (Cotton and Jowar) that would be grown thus reducing the cost of the scheme to Rs. 15,675. The Governing Body of the Council agreed to bear half of the net cost of the scheme *viz.*, Rs. 7,800 spread over two years.

3. Subsequently, the Executive Engineer, Development and Research Division, has prepared a revised scheme which is estimated to cost Rs. 59,610 in two years against which the anticipated revenue is Rs. 43,992 *i. e.*, net cost being Rs. 15,618, which is almost equal to that of the previous estimate, provided the anticipated revenue is actually realized. Assuming that the revised scheme would be approved by the Council, necessary provision of Rs. 29,000 is proposed to be made in the budget estimate for 1945-46 under the major head "50—Civil Works Provincial" minor head II—Establishment—(*d*) Contingencies. The other approximate half of the cost of the scheme *viz.*, Rs. 30,600 would be made in the budget estimate for 1946-47. The share payable by the Imperial Council of Agricultural Research *viz.* Rs. 7,800 (spread over two years will be credited to "XXXIX—Civil Works minor head "Recoveries of Expenditure (Miscellaneous)" and the sale value of the crops will be adjusted by credit to the same head, minor head "Miscellaneous".

ITEM 67.—Additional Demand for Tools and Plant.

Recurrent	Nil.	Non-recurrent	....Rs. 2,22,800
Total	.... Rs. 2,22,800	Ultimate annual recurrent	Nil.

Remarks.—The additional amount over the basic limit of Rs. 61,000 fixed for normal work in normal times, is required for the following reasons :—

1. For proposed purchase of some heavy Plant and Machinery articles and their spare parts required for construction of roads in Divisions of Communications Circle. These Divisions were so far doing works more or less exclusively debitable to Central Road Fund or Defence Heads of the Government of India. These works are all nearly over and the Divisions will now be doing work mainly debitable to Provincial Revenues. Heavy programmes for general road development and roads in Makhi Dhand Area have been approved by Government. The works so far agreed to by Government are estimated to cost about Rs. 135 lakhs ; more are expected to be approved later. A start is being made during the current financial year but they are expected to be in full swing from the next financial year. Rs. 60 lakhs are being budgeted for these works during the next financial year. These articles (details given below) are considered essential for expeditious and economic execution of the works included in the programmes.

Statement of machinery articles required in Communications Circle.

	Rs.
3 Tractors	78,000
2 Hydraulically operated Trail Builders	16,400
1 Carryall Scraper with Power Control Unit	33,000
1 Rooter with Power Control Unit	7,600
1 Motor Grader with 12 feet blade	28,000
2 Foot Rollers	15,700
Spare Parts	16,300
	1,95,000

2. For proposed purchase of other Tools, Repair, and Carriage of Tools and Plant articles in the Divisions of the Communications Circle doing the above mentioned works .... Rs. 17,600

3. For heavy repairs to some launches of the Development and Research Division which have not had any overhauling for the last four years and need the same now to be certified to be fit for further use. .... ,, 10,200

Total 2,22,800

ITEM 68.—Grant-in-aid for the construction of new Local Board Dispensary Buildings.

Recurrent	Nil.	Non-recurrent	....Rs. 20,000
Total	....Rs. 20,000	Ultimate annual recurrent	Nil.

Remarks.—Rule 5 (5) of the Rules for the Regulation of Government Aided Charitable Dispensaries, 1928, provides for the payment of non-recurring grants to help in the construction of new dispensary buildings subject to a maximum of 50 per cent. of the net cost arrived at after deducting the amount of private donations received by the local body concerned. The question of constructing a new dispensary building at Mithi is pending since 1937 and the District Local Board, Thar Parkar district, are prepared to bear the cost of construction provided the Government undertake to subsidise the scheme by payment of grant-in-aid admissible. The Revenue Commissioner on recommendation of the Collector of the district has urged the necessity of constructing the building and the Inspector-General of Civil Hospitals has therefore requested that provision of Rs. 20,000 be made in the budget estimate of the next financial year for giving grant-in-aid for such purposes. He has been urging for this provision during the last 2 financial years also but the question was being postponed pending decision on the proposed revision of the rules for the Regulation of Government Aided Charitable Dispensaries. This question has however been dropped and the present rules are held to prevail. A provision for Rs. 20,000 has been made in the next financial year's budget estimate. The amount will be placed at the disposal of the Inspector-General of Civil Hospitals who will distribute the amount according to rules.

ITEM 69.—Continuance of Ghotki Division.

Recurrent	Rs. 23,300	Non-recurrent ...	... Nil.
Total	,, 23,300	Ultimate annual recurrent ...	Rs. 19,260

Remarks.—Owing to heavy reconstruction works caused by the floods of 1942, the Shikarpur Canals Division was split into two Divisions (*viz.* Shikarpur Canals and Ghotki Divisions). The Ghotki Division was actually formed on 18th January 1943 and from the experience of last two abkalanis it is considered impossible for one Executive Engineer to look after bunds on both the sides of the river owing to the following important reasons :— ....

(*a*) Rapid accretion is taking place above Sukkur and bunds will require permanent raising.

(*b*) The work of bringing all the bunds and loops to the standard sections will take some time and the trouble of accretion and the necessity of vigilant patrol in summer on both the sides of the river will be a permanent feature.

2. The Division is at present sanctioned upto 28th February 1945. As the continuance of the Division is considered essential as a permanent feature, provision of Rs. 23,300 has been made as a recurrent charge in the next year's estimate, as under :—

1 Executive Engineer (I. S. E. or S. S. E. Class I.)	Pay of Officers	Rs. 6,447
1 Accountant.	Pay of Establishment	,, 9,537
1 Head Clerk.	Travelling Allowance ..	,, 3,120
1 Senior Clerk.	Dearness Allowance ..	,, 2,020
1 Clerk (Rs. 75—5—100).	Contingencies	,, 2,200
1 Clerk (Rs. 30—5/2—70).	Total ..	Rs. 23,324
1 Store-keeper.		
1 Draftsman.	Say Rs.	23,300
1 Assistant Draftsman.		
1 Tracer.		
5 Peons.		
2 Touring Khalasis for 8 months.		
2 Post Runners against Camel Sowars for 8 months.		

Total, 50—Civil Works	Recurrent	Rs. 62,000
	Non-recurrent ..	,, 3,74,900

57—MISCELLANEOUS.

ITEM 70.—Expenditure in connection with Hur menace.

Recurrent	Nil.	Non-recurrent	....Rs. 37,400
Total	.... Rs. 37,400	Ultimate annual recurrent	Nil.

Remarks.—As the situation in the Hur area has not yet completely improved, it has been found necessary to continue the temporary post of Special Commissioner and his establishment up to the 30th September 1945. The expenditure on this account during the year 1945-46 is as under :—

Pay of Officers—

Special Commissioner. Pay at the rate of Rs. 2,000 per mensem from 1st March 1945 to 30th September 1945 plus special pay at the rate of Rs. 250 per mensem	*Charged*	....Rs. 15,750
Personal Assistant to the Special Commissioner. Pay Rs. 230 per mensem plus Rs. 50 per mensem as special pay	Voted	.... ,, 1,960

Pay of Establishment—

One stenographer on Rs. 120 per mensem for three months and on Rs. 128 per mensem for four months in the scale of Rs. 120—8—200		Rs. 872
One senior clerk on Rs. 90 per mensem in the scale of pay of Rs. 80—5/2—100		,, 630
Two junior clerks on Rs. 45 and Rs. 35 per mensem respectively in the scale of pay of Rs. 25—5/2—55		,, 560
One typist on Rs. 35 per mensem in the scale of pay of Rs. 25—5/2—55		,, 245
Inferior establishment (one Naik and four peons)		,, 935
	Voted	....Rs. 3,242

Allowances, Honoraria, etc.—

Travelling Allowance (fixed)	*Charged*	....Rs. *1,588*
Tentage Allowance	*Charged*	.... ,, *175*
	Voted	.... ,, 35
Travelling Allowance (ordinary)	Voted	.... ,, 1,000
House Rent and other Allowances	Voted	.... ,, 644
	Charged	....Rs. *1,763*
	Voted	.... ,, 1,679

Contingencies—

Secret Service		Rs. 2,500
Rent, rates and taxes		,, 2,000
Other expenditure and incidental charges (including expenditure on pay of Khalasi, Chowkidar, tent-pitchers and carriage of record, etc.)		,, 3,000
	Voted	....Rs. 7,500

Establishment and other charges payable to or recoverable from other Governments Departments, etc.—

Leave contribution on account of I. C. S. Officers payable to the Government of Bombay		Rs. *2,362*
Passage contribution on account of I. C. S. Officers payable to the Government of Bombay		,, *350*
	Charged	....Rs. *2,712*

Charges in England.

Sterling Overseas pay	*Charged*	....Rs. *2,800*
		Rs. 37,406
	or	.... ,, 37,400

Total—57—Miscellaneous	Recurrent	Nil.
	Non-recurrent	Rs. 37,400

68—CONSTRUCTION OF IRRIGATION, ETC., WORKS—

(*i*) Productive—Lloyd Barrage Unified System.

Eastern Sind Circle.

Mithrao Division.

ITEM No. 71—Constructing a village Road Bridge over main distributary *ex*-Nara.

Recurrent	Nil.	Non-recurrent	Rs. 1,300
Total .... Rs.	1,300	Ultimate annual recurrent	Nil.

ITEM No. 72.—Constructing open type modules over Baghdad Minor.

Recurrent	Nil.	Non-recurrent	Rs. 2,100
Total .... Rs.	2,100	Ultimate annual recurrent	Nil.

The Heran tract area was originally a reserved Forest. Government have decided to develop this area and give it out on long term leases. The above noted two works form part of the above Project which has been mostly completed.

The works were provided for in the budget estimates for the financial year 1943-44, as new items of expenditure and were admitted by the Legislature. These, however, could not be started during that year as on account of 'Hur' trouble the lands could not be disposed of. It would be possible to carry out the works during the year 1945-46, with the conditions becoming normal.

Total, 68—Construction of Irrigation, etc., Works	**Recurrent ....**	**Nil.**
(1) Productive-Barrage	**Non-recurrent**	**....Rs. 3,400**

Abstract of demands for New Major Works for the year 1945-46 under the major head "50—Civil Works".

Buildings—		
Police	Rs.	90,700
Medical	,,	60,900
Total, Buildings ...	,,	1,51,600
Communications	,,	42,96,000
Total ...	Rs.	44,47,600

List of New Major Works to be carried out during the year 1945-46 under "50—Civil Works".

Serial No.	Executive Division.	Locality.	Name of work.	Amount of Estimate.	Amount proposed to be spent during the year.	Remarks.
1	2	3	4	5	6	7
				Rs.	Rs.	
			A—BUILDINGS.			
			Police.			
1	Karachi Buildings.	Karachi ...	Constructing Police Station and quarters in the New Town, Jamshed Quarters at Karachi.	90,699	90,700	At present a block of 2 rooms which was formerly used as a Chowki is used as Police Station. The Policemen live in hired quarters as there is not a single Government quarter available for them. A proper Police Station Building with quarters for the constabulary is urgently required. As the estimate is 2 years old, a revised estimate is being prepared and will be administratively approved and technically sanctioned.
			MEDICAL.			
2	Shikarpur Canals.	Sukkur ...	Construction of out-patients' block at the Civil Hospital, Sukkur.	49,000 (Approximate.)	49,000	This is considered very necessary on account of congested condition of the Hospital.
3	Hyderabad..	Hyderabad...	Alterations to floors and Dados of non-criminal yard in the Mental Hospital at Hyderabad.	11,928	11,900	The slopes of the flooring of wards and verandahs are very defective and cannot be kept clean and sanitary properly specially as some of the insanes make faeces and pass urine in the wards which are therefore to be cleansed very frequently. Provision for this work was made in the Budget Estimate for 1944-45 but the work has not been taken up and is proposed to be taken up next year.
			Total, Buildings ...		1,51,600	
			B—COMMUNICATIONS.			
			Financed from Ordinary Revenues.			
4	Sujawal ...	Karachi District.	Providing C. C. Trackways along Sujawal-Mulchand Shahbunder Bund Road.	1,16,254	1,16,000	These works are considered necessary and urgent as otherwise it is not possible to maintain the surface in passable condition for vehicular traffic. These have been approved by the Advisory Communications and Transport Board and included in the First Programme sanctioned by Government. Estimates are under preparation or check and will be sanctioned in due course except that for No. 10 which has been administratively approved already. Approximate amounts have therefore been provided.
5	Do. ...	Do. ..	Providing C. C. Trackways along Sujawal-Mirpur Bathoro Road.	3,75,000 (Approximate.)	3,75,000	Do do.
6	Central Sind Roads.	Hyderabad and Nawabshah Districts.	Improving Tando Allahyar to Tando Adam Road.	63,000 (Approximate.)	63,000	The estimates are under preparation. The works are considered urgent and essential for the improvement of conditions for vehicular traffic in Sind. They form part of the First Programme approved by the Advisory Communications and Transport Board and sanctioned by Government. Approximate amounts required for the works have been provided. The works are expected to be started and completed during the next year.
7	Do. ...	Nawabshah District.	Improving Nawabshah-Sakrand Road from mile 0/6 to 2/5.	28,000 (Approximate.)	28,000	Do. do.

Serial No.	Executive Division.	Locality.	Name of work.	Amount of Estimate.	Amount proposed to be spent during the year.	Remarks.
1	2	3	4	5	6	7
				Rs.	Rs.	
8	Upper Sind Roads.	Upper Sind Frontier District.	Providing B. P. Jacobabad-Dodapur Road.	4,10,000 (Approximate.)	4, 10,000	These works are considered necessary and urgent as otherwise it is not possible to maintain the surface in passable condition for vehicular traffic. These have been approved by the Advisory Communications and Transport Board and included in the First Programme sanctioned by Government. Estimates are under preparation or check and will be sanctioned in due course except that for No. 10 which has been administratively approved already. Approximate amounts have therefore been provided.
9	Southern Dadu.	Dadu District.	Providing C. C. Trackways along Dadu-Johi Road.	3,00,000 (Approximate.)	3,00,000	
10	Do. ...	Do. ...	Providing C. C. Trackways along Mirpur-Jarwar Road.	1,43,520	1,43,000	
11	Central Sind Roads.	Nawabshah District.	Improving Khadro-Rawtiani Sanghar Road.	9,01,000 (Approximate.)	9,00,000	These roads are considered essential and urgent for the improvement of Makhi Dhand area in connection with the reformation of Hurs. Estimates are under preparation and will be administratively approved and technically sanctioned in due course. Approximate amounts are provided and all the works are expected to be started and completed during the next financial year.
12	Do. ...	Do. ...	Improving Sinjhoro-Rawtiani Road.	3,18,000 (Approximate.)	3,18,000	
13	Do. ..	Do. ...	Improving Nawabshah-Khadro Road.	11,66,000	11,66,000	
14	Do. ...	Do. ...	Improving Rawtiani-Gujhri Bhit Road.	4,77,000	4,77,000	
			Total, Communications ...		42,96,000	

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